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1978

ANNUAL REPORTS

OF THE TOWN OF

Greenland

New Hampshire



For The Fiscal Year Ending December 31

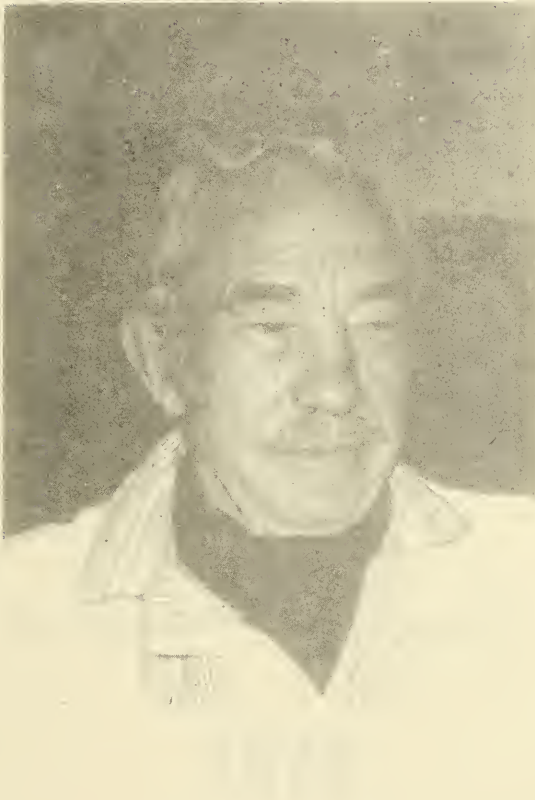
1978



As Compiled By The Town Officers


Under the Laws of 1977, Chapter 231, Assessors are required to insist upon a completed, annual property inventory form and to impose a mandatory penalty for failure to file one by April 15th, of each year. Any person who fails to file an inventory by April 15th, unless granted an extension under RSA 74:8, shall pay a penalty of 1% of the property tax, but in no case less than \$10.00 nor more than \$50.00. Any person failing to file and becoming liable for a penalty shall lose the right to appeal any property tax matter or claim exemption. The penalty has all the force of taxation and shall be treated as incident to the tax.

THIS TOWN REPORT
is being dedicated to



ANDREW R. SCHOOLS
who served as Tax Collector
1943 - 1969
and to his wife
Barbara Schools
who served as his deputy

25 years of service to Greenland, N.H.



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ANNUAL REPORTS

of the

TOWN OFFICERS

of the town of

GREENLAND

New Hampshire

For The Fiscal Year Ending December 31

1978

Printed and Bound by
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Portsmouth, New Hampshire
03801



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TOWN OFFICERS

MODERATOR

John R. Brackett

TOWN CLERK and TAX COLLECTOR

Shirley G. Hoonhout

DEPUTY TOWN CLERK and TAX COLLECTOR

F. Joanne Shultz

BOARD OF SELECTMEN FOR 1978

Richard H. Rugg, Chairman	Term Expires 1979
David L. Richards	Term Expires 1980
Rance G. Collins	Term Expires 1981

TREASURER

Nathalie Chase

SUPERVISORS OF THE CHECKLIST

W. Richard Weeks	Term Expired Nov. 1978
Edwin Howe	Term Expires Nov. 1980
Pauline Evans	Term Expires Nov. 1982
Robert Arey	Term Expires Nov. 1984

REPRESENTATIVES TO THE GENERAL COURT

DISTRICT 16

Richard I. Ellis
Frank F. Richards

HIGHWAY AGENT

W. Richard Weeks

AUDITORS

Merino Romoli

Herman W. Parker

CHIEF OF POLICE

Karl I. Gilbert

PATROLMAN

Pirley E. Wiseman II

Resigned Jan 15, 1978

Michael Daley

Appointed Jan 16, 1978

SPECIAL OFFICERS

John Boland

Dale Covey

Barry Peacock

Peter Bond

Donald French

James Rolston

Wayne Chase

Aiden Moore

Sandra Trull

DOG OFFICER

George Remick

CHIEF OF FIRE DEPARTMENT

Kenneth Fernald

DEPUTY CHIEFS

A. Duncan Brackett

James Wilbur

FOREST FIRE WARDEN

Roy H. Chisholm

DEPUTY FIRE WARDEN

Violet Chisholm

HEALTH OFFICER

Wallace Berg

Appointed to March, 1979

LIBRARY TRUSTEES

Marion Weeks, Treasurer

Term Expires 1979

Ruth C. Brackett

Term Expires 1980

G. Newton Weeks

Term Expires 1981

DIRECTOR OF CIVIL DEFENSE

Kenneth Fernald

BUDGET COMMITTEE

Deborah Brown, Secretary	Term Ends in 1979
James Rolston	Term Ends in 1979
James Kroitzsh	Term Ends in 1979
Robert Steuk	Term Ends in 1979
Donald Casey	Term Ends in 1980
Clifton Stickney	Term Ends in 1980
Ted Romoli	Term Ends in 1981
Robert Parsons	Term Ends in 1981
Harry Dowling, Chairman	Term Ends in 1981
David Richards, Representing Board of Selectmen	
John Stocker, Representing School Board	

MOSQUITO CONTROL COMMISSION

Edith Lovering	Appointment Ends - 1979
William Boulanger	Appointment Ends - 1980
Mary Silfvenius	Appointment Ends - 1981

BUILDING INSPECTOR

Jarib Sanderson	Appointment Ends - 1980
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TOWN COUNSEL

Richard Dill	70 Court Street, Portsmouth, N.H.
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LAMPREY REGIONAL SOLID
WASTE COOPERATIVE

Rance G. Collins

BOARD OF ADJUSTMENT

Robert Parsons	Appointment ends 1979
Donald Ladd, Chairman	Appointment ends 1980
Robert Steuk	Appointment ends 1981
Thomas Hamilton	Appointment ends 1982
Paul Hughes, Alternate	Appointment ends 1979
Raymond Goller, Alternate	Appointment ends 1981
James Hayden, Representing Planning Board	Appointment ends 1981

PLANNING BOARD

Morris Coberth, Chairman	Term ends 1979
Lauren Smith	Term ends 1979
Franklin Beck	Term ends 1980
Paul Power	Term ends 1980
James Hayden	Term ends 1981
Herman Parker, Vice Chairman	Term ends 1981
Rance Collins, Representing Selectmen	Term ends 1980

TRUSTEES OF TRUST FUNDS

Theodore Fitzgerald	Term ends 1979
Frederick Bourassa, Sr	Term ends 1980
A. Duncan Brackett, Secretary	Term ends 1981

CONSERVATION COMMISSION

Eleanor Ireland, Secretary	Appointment ends 1979
Herman W. Parker	Appointment ends 1980
Luther Preston	Appointment ends 1981

RECREATION COMMISSION

Wayne Chase	Appointment ends 1979
A. Duncan Brackett	Appointment ends 1979
John Haslem	Appointment ends 1980
Robert Krasko, Chairman	Appointment ends 1980
Janet Goeddeke	Appointment ends 1981

REPRESENTATIVES TO SEACOAST
REGIONAL DEVELOPMENT ASSOCIATION

G. Newton Weeks	John R. Brackett
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REPRESENTATIVES TO PORTSMOUTH-KITTERY
ARMED SERVICES COMMITTEE

John Stocker

TOWN ELECTION AND MEETING

March 14th and March 18th

1978

At a legal meeting above notified and held at the Central School in Greenland, N. H. on Saturday, March 18th, 1978, the following business was transacted. Meeting was called to order at 8 PM by Moderator John R. Brackett. The invocation was given by Rev. John P. Potter, and the salute to the flag was led by Girl Scouts Karen Zabielski and Wendy Moorenovich.

Art. 1 & 2.

Persons elected were: Selectman (3 yrs.) Rance G. Collins, Treasurer (1 yr.) Nathalie Chase, Highway Agent (1 yr.) Richard Weeks, Sr. Town Auditors, Herman W. Parker and Merino Romoli, Jr., Library Trustee (3 yrs.) G. Newton Weeks, Trustee of Trust Funds (3 yrs.) A. Duncan Brackett, Budget Committee (3 yrs.) Harry Dowling, Robert Parsons, Merino Romoli, Jr.

Planning Board (3 yrs.) James Hayden, Herman Parker. Moderator (2 yrs.) John R. Brackett, Sr., Supervisor of Check List (6 yrs.) Robert Arey.

Those elected were sworn in by the Moderator as were the following Central School District officers: Moderator (1 yr.) Robert L. Steuk, School District Clerk (1 yr.) Deborah J. Akerman, School Board Member (2 yr. term) Jerome B. Hyatt, Jr., School Board Member (3 yr. term) John W. Stocker, and Treasurer (1 yr.) Frances Thompson.

Moderator John Brackett thanked W. Richard Weeks for 41 years of faithful service as a checklist supervisor, and also all those who helped count ballots.

The following amendments to the Zoning Ordinance were approved by the voters:

- A. To make clear site plan requirements for Industrial and Commercial Districts.
- B. To add a new Article entitled "Growth Limitation Controls" to limit residential growth to $3\frac{1}{2}\%$ per year.
- C. Change zoning of the area of the old railroad station on Portsmouth Ave. to Commercial.
- D. To remove from Residential and become included in the Commercial an area 500' to the north of the Rt. 101 by-pass, located between the intersection of Tide Mill Rd. and Rt. 101 on one end, and the intersection of Rt. 101 and Rt. 151, on the other.
- E. To include in the Industrial district an area of about 5.9 acres located to the northwest of the intersection of Ocean Rd. and Rt. 101 by-pass.

(This was voted down by the townspeople, 237 to 125.)

- F. To adopt the expanded exemptions on real estate for the elderly from \$35,000.00 to \$50,000.00.

Art. 3 Motion by R. Rugg, seconded by R. Collins to fix town salaries and raise and appropriate estimated sum of \$13,910 in payment of salaries and commissions.
Motion passed

Art. 4 Motion by R. Rugg, seconded by J. Sanderson to raise and appropriate the sum necessary to defray town charges for the ensuing year. Estimated amount is \$158,659.
Motion passed

- Art. 5 Motion by R. Weeks, seconded by L. Preston to raise and appropriate 14,000 for summer road work, and 14,000 for winter work.
Motion passed
- Art. 6 Motion by D. Richards, seconded by J. Sanderson to authorize the Selectmen to grant a discount on payment of taxes, 3% 14 days, 1% - 30 days.
Motion passed
- Art. 7 Motion by R. Rugg, seconded by D. Richards to exempt the town from the requirements of RSA 55:9-a, relative to Town Clerk accepting and processing voter registrations.
Motion passed
- Art. 8 Motion by H. Dowling, seconded by J. Hyatt, Jr. to raise and appropriate \$197.63 against the State's \$1,317.54 for Class V Roads.
Motion passed
- Art. 9 Motion by Collins, seconded by J. Sanderson to authorize The Selectmen, Road Agent and Planning Board to accept town roads completed during the year, in accordance with required specifications, and to be recorded with Town Clerk.
Motion passed
- Art.10 Motion by D. Richards, seconded by R. Steuk to authorize the Selectmen to borrow money on short term notes in anticipation of taxes.
Motion passed
- Art.11 Motion by R. Collins, seconded by D. Brown to raise and appropriate \$2,000 for the services of a Certified Public Accountant.
Motion passed
- Art.12 Motion by L. Spencer, seconded by R. Steuk, to have the Town join the Lamprey Regional Solid Waste Cooperative, and to raise and appropriate \$20,000 for first years pro-rata share.
Motion passed by voice vote
- Art.13 Motion by K. Fernald, seconded by J. Hyatt, Jr. to appropriate a sum not to exceed \$84,000 for the purchase of a fire truck, and to authorize Selectmen to withdraw the total amount from Capital Reserve Fund.
125 - yes 17 - no Passed by 2/3 vote
- Art.14 Motion by W. Berg, seconded by R. Krasko, that the town raise and appropriate \$1,200 for the construction of a cement block storage building at Caswell Park.
Motion passed
- Art.15 Motion by R. Rugg, seconded by R. Steuk, to authorize the Selectmen to accept and disburse \$10,000 in Federal Funds, Rockingham-Strafford Manpower Agency.
Motion passed
- Art.16 Motion by R. Rugg, seconded by G. Silfvenius, to authorize the Selectmen to accept and disburse \$15000 Antirecession Fiscal Assistance funds.
Motion passed
- Art.17 Motion by D. Brown, seconded by L. Spencer to appropriate from Revenue Sharing the amount of \$15,000 for a Highway Department truck.
Motion passed
- Art.18 Motion by K. Fernald, seconded by H. Durgin, to authorize the Selectmen to accept and disburse up to \$1,000, Title IV, Rural Fire Protection.
Motion passed
- Art.19 Motion by R. Collins, seconded by V. Chisholm, to raise and appropriate \$2,000 for refurbishment of Weeks Public Library.
Motion passed
- Art.20 Motion by E. Lovering, seconded by F. Richards, to raise and appropriate the sum of \$3,920.55 for mosquito control.
Motion passed

- Art. 21 Motion by J. Sanderson, seconded by R. Rugg, that the town raise and appropriate \$3,000 for survey of town bounds between Greenland and Rye, and Greenland and Portsmouth. Motion passed
- Art. 22 Motion by D. Richards, seconded by T. Romoli, that the Town raise and appropriate \$1,000 to continue emergency ambulance service. Motion passed
- Art. 23 Motion by R. Steuk, seconded by G. Kendall, that the Town raise and appropriate \$350 for Big Brother-Big Sister Program. Motion passed
- Art. 24 Motion by R. Collins, seconded by S. Ditzler, that the Town raise and appropriate \$100 for support of Newmarket Health Center. Motion passed
- Art. 25 Motion by L. Spencer, seconded by L. Cummings, that the Town raise and appropriate \$584. to purchase an 8 cubic yard container for the solid waste separation program. Motion passed
- Art. 26 Motion by R. Rugg, seconded by C. Shultz, that the Selectmen appoint a committee annually to plan and organize a town event to be held the last weekend in June or such weekend as the committee so chooses. Motion passed
- Art. 27 Motion by R. Rugg, seconded by R. Collins, that meeting be adjourned, as there was no other action to legally come before the meeting.

Meeting adjourned at 10:23 PM

Shirley G. Hoonhout
Town Clerk

ESTIMATED EXPENDITURES
FOR TOWN CHARGES

Town Officers Expenses	\$ 6,500
Election/Registration Expenses	400
Maint. - Office Equipment & Contracts	8,700
Town Clock	400
Fire House	3,000
Employees Retirement	1,935
Contingency Fund	750
Conservation Commission	100
Police Department	43,186
Fire Department	6,400
Forest Fire	500
Care of Trees	550
Insurance	10,000
Planning/Zoning	1,000
Damages and Legal Expenses	5,000
Animal Control	1,000
Health Services:	
Area Home Health Aid	800
Visiting Nurse	2,500
Seacoast Counseling	1,000
Newmarket Health Center	100
Ambulance Service	1,000
Vital Statistics	50
Town Dump	3,500
Street Lighting	10,000
Libraries	10,190
Town Poor	3,000
Old Age Assistance	4,500
Patriotic Purposes:	
Memorial Day/Armed Services	200
Recreation	2,950
Care of Parks	1,500
Cemeteries	4,000

Seacoast Regional Association	75
SENH Regional Planning	1,200
Interest on Temporary Loans	600
Office Equipment	500
Audit	2,000
County Tax	40,000
	<hr/>
	\$ 179,086

ESTIMATED EXPENDITURES FOR TOWN OFFICERS' SALARIES

Selectman, Chairman	\$ 1,200
Selectmen, 2 @ \$1,000	2,000
Selectman, Clerck-Sec.	1,200
Town Clerk \$70/mo.	840
Town Clerk, commission	2,540
Tax Collector's Salary \$150/mo.	1,800
Tax Collector's commission	600
Town Treasurer	600
Supervisors of Check List	
3 @ \$75	225
Health Officer	400
Secretary- Trustee of Trust Funds	250
Volunteer Firemen - 35 @ \$5	175
Town Secretary of Boards	
& Deputy Clerk	2,080
	<hr/>
	\$ 13,910

FINANCIAL REPORT
OF
THE TOWN OF GREENLAND
IN
ROCKINGHAM COUNTY

For the Fiscal Year Ended December 31, 1978

C E R T I F I C A T E

This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.

DATE: February 7, 1979

/s/ Richard H. Rugg
/s/ David L. Richards
/s/ Rance G. Collins, Selectmen

/s/ Nathalie Chase, Treas.

BALANCE SHEET

ASSETS

CASH:

In Hands of Treasurer		
C.D.	\$	445,000.00
Checking Account		14,513.59
Revenue Sharing		14,597.26
In Hands of Officials:		
Town Clerk/Tax Collector		
for petty cash		100.00
Highway Agent		163.79
TOTAL		<u> </u>
	\$	474,374.64

UNREDEEMED TAXES:

Levy of 1977	\$	15,469.25
Levy of 1976		2,377.59
TOTAL		<u> </u>
	\$	17,846.84

UNCOLLECTED TAXES:

Levy of 1978, including		
Resident Taxes	\$	97,429.24
Levy of 1977		99.00
TOTAL		<u> </u>
	\$	97,528.24
GRAND TOTAL		<u> </u>
	\$	589,749.72

LIABILITIES

ACCOUNTS OWED BY THE TOWN:

Unexpended Balances of	
Special Appropriations	\$ 2,125.00
Unexpended Balances of	
Bond and Note Funds	69,325.00
Unexpended Revenue Sharing	
Funds	13,721.78
School District Taxes Payable	<u>455,574.00</u>

TOTAL ACCOUNTS OWED BY THE TOWN \$ 540,718.78

CURRENT SURPLUS 49,030.94

GRAND TOTAL \$ 589,749.72

UNIFORM CLASSIFICATION

RECEIPTS

From Local Taxes: (Collected and remitted to Treas.)

Property Taxes - 1978	\$ 592,064.92
Resident Taxes - 1978	10,730.00
National Bank Stock	
Taxes, 1978	29.85

TOTAL CURRENT YEAR'S TAXES COLLECTED AND REMITTED \$ 602,824.77

Property Taxes and Yield	
Taxes, previous years	107,429.87
Resident Taxes, previous years	960.00
Interest received on delinquent taxes	1,980.04
Penalties	122.00
Tax sales redeemed	28,966.62

FROM STATE:

Highway Subsidy	11,736.77
Interest and dividends tax	10,623.52
Savings Bank Tax	3,614.46
Fighting Forest Fires	624.53
Reimbursement a-c Motor Vehicle Road Toll	318.01
Meals and Rooms Tax	13,685.78
Reimbursement a-c Business Profits Tax	3,817.88
Boston & Maine Fire	235.76

FROM LOCAL SOURCES, except Taxes:

Dog Licenses	1,004.60
Business licenses, permits/filing fees	983.50
Interest received on deposits	10,300.35
Income from trust funds	3,772.61
Income from departments	291.00
Income from Land Use Tax	5,424.49
Income from municipal departments	782.00
Motor Vehicle permits - 1978	61,856.00

RECEIPTS OTHER THAN CURRENT REVENUE:

Proceeds of Tax Anticipation	
Notes	\$ 119,325.00
Insurance Adjustments	1,462.64
Refunds	185.41
Withdrawals from Capital	
Reserve Funds	14,360.06
Sale of Town Property	209.10
Grants from U.S.A.	
Revenue Sharing	16,107.58
Interest on Investments of	
Revenue Sharing Funds	997.65
Title II	<u>552.00</u>

TOTAL RECEIPTS OTHER THAN CURRENT REVENUE

Revenue Sharing	\$ 17,105.23
Total Receipts from All Sources	1,007,448.77
Cash on hand January 1, 1978	<u>391,386.05</u>
GRAND TOTAL	\$1,415,940.05

PAYMENTS

CURRENT MAINTENANCE EXPENSES:

General Government:	
Town Officers' Salaries	13,808.50
Town Officers' Expenses	6,846.82
Election/Registration Expenses	728.70
Municipal Expenses	3,780.00
Expenses Town Hall and other	
buildings	3,369.30
Protection of Persons/Property:	
Police Department	38,921.99
Fire Department	8,025.53
Care of Trees	140.45
Planning and Zoning	1,527.75
Animal Control	984.75
Insurance	8,245.94
Conservation Commission	100.00
Health:	
Health Department	5,129.00
Vital Statistics	31.50
Town Dump/Garbage Removal	3,567.57

Highways and Bridges:		
Town Road Aid	\$	197.63
Town Maintenance:		
Summer - \$15,910.62		
Winter - 17,625.52		33,536.14
Street Lighting		8,166.52
General Expenses/Highway Dept.		85.95
Libraries:		6,710.00
Public Welfare:		
Old Age Assistance		2,954.57
Town Pool		1,275.53
Big Brother/Sister, Newmarket, NH		450.00
Patriotic Purposes:		
Memorial Day		196.67
Recreation:		2,401.20
Parks/Playgrounds		1,288.30
Public Service Enterprises:		
Cemeteries		4,000.00
Unclassified:		
Damages & Legal Expenses		3,392.90
Advertising/Regional Assns.		1,288.80
Taxes bought by Town		33,045.50
Discounts, Abatements/Refunds		2,390.52
Employees' Retirement/Social Security		1,794.90
All other current maintenance expenses		<u>6,785.46</u>
TOTAL CURRENT MAINTENANCE EXPENSES	\$	205,168.39
Debt Service:		
Interest on Debt:		
Paid on tax anticipation notes		<u>755.20</u>
TOTAL INTEREST PAYMENTS	\$	755.20
Principal of Debt:		
Payments on Tax Anticipation Notes		<u>50,000.00</u>
TOTAL PRINCIPAL PAYMENTS	\$	50,000.00
Capital Outlay:		
Sewer construction		20,310.48
Lands and Buildings		8,340.70
New Equipment		14,584.00
Payments to capital reserve funds		<u>1,000.00</u>
TOTAL OUTLAY PAYMENTS	\$	44,235.18

Payments to Other Governmental
Divisions:

Taxes Paid State Treasurer (Dog Taxes)	\$	107.38	
Taxes Paid to County		36,513.00	
Payments to School Districts		<u>604,786.26</u>	
TOTAL PAYMENTS TO OTHER GOVERNMENTAL DIVISIONS	\$		641,406.64
TOTAL PAYMENTS FOR ALL PURPOSES			941,565.41
CASH ON HAND DECEMBER 31, 1978			<u>474,374.64</u>
GRAND TOTAL	\$		1,415,940.05

TOWN OFFICERS' SALARIES

Town Clerk's Salary Shirley Hoonhout	\$	840.00
Town Clerk's Fees Shirley Hoonhout		2,288.00
Tax Collector's Salary Shirley Hoonhout		1,800.00
Tax Collector's Commission Shirley Hoonhout		600.50
Deputy Clerk & Tax Collector and Secretary to Boards F. Joanne Schultz		2,080.00
Auditors:		
Herman Parker		75.00
Merino Romoli		75.00
Treasurer, Nathalie Chase		600.00
Health Officer, Wallace Berg		400.00
Sec. Trustee of Trust Funds A. Duncan Brackett		250.00
Supervisors of Check List:		
Edwin Howe		75.00
Pauline Evans		75.00
Robert Arey		75.00
Selectmen's Clerk/Sec. - Edna Weeks		1,200.00
Selectmen:		
Richard H. Rugg, Chairman		1,200.00
David L. Richards		1,000.00
Rance G. Collins		1,000.00
Firemen:		
35 @\$5.00		175.00
		<hr/>
	\$	13,808.50

TAX YEAR 1978
SUMMARY INVENTORY OF VALUATION
TOWN OF GREENLAND IN
ROCKINGHAM COUNTY

C E R T I F I C A T E

This is to certify that the information contained in this report was taken from official records and is correct to the best of our knowledge and belief.

/s/ Richard H. Rugg

/s/ David L. Richards

/s/ Rance G. Collins, Selectmen of Greenland

DATE: September 6, 1978

Land - Improved and Unimproved	\$	10,172,150.00
Buildings		21,068,400.00
Factory Buildings		2,160,000.00
Public Utilities:		
Gas		245,850.00
Electric		1,877,700.00
Total Valuation Before Exemptions Allowed		35,524,100.00
Blind Exemptions - 3 @\$ 15,000		
Elderly Exemptions - 28 @ \$ <u>260,000</u>		
Total Exemptions Allowed		275,000.00
Net Valuation on Which Tax Rate		
is Computed		35,249,100.00
Number of Inventories Distributed 1978		923
Date 1978 Inventories Mailed		March 20, 1978
Number of Inventories Returned 1978		799
Number of Property Owners who were granted Current Use Exemption in 1978 and total number of acres exempted:		
Number of Owners	50	
Number of Acres	3099.07	

COMPARATIVE STATEMENT OF APPROPRIATIONS
AND EXPENDITURES FOR 1978

	Appropriated	Receipts	Expenditures	Unexpended	Overdraft
Town Officers' Salaries	\$ 13,910.00		\$ 13,808.50	\$ 101.50	
Office/Officers Expenses	6,000.00		7,214.16		\$ 1,214.16
Municipal Expenses					
Contracted Serv.	3,780.00		3,512.66	267.34	
Election/Registration	800.00		728.70	71.30	
Town Clock	400.00		200.00	200.00	
Town Building	3,000.00		3,169.30		169.30
Contingency Fund	750.00		-0-	750.00	
Police Department	39,076.00		38,921.99	154.01	
Fire Department	6,197.00	\$ 400.00	6,763.03		166.03
Conservation Comm.	100.00		100.00		
Employees' Retirement	1,745.00		1,794.90		49.90
Forest Fire	500.00	624.53	1,262.50		137.97
Care of Trees	550.00		140.45		409.55
Insurance	7,000.00	1,062.64	8,245.94		183.30
Planning/Zoning	900.00	782.00	1,527.75	154.25	
Legal Expenses	5,000.00		3,392.90	1,607.10	
Animal Control	1,233.00		984.75	248.25	
Visiting Nurse	2,529.00		2,529.00		
Counsel	1,000.00		1,000.00		
Home Health	600.00		600.00		
Vital Statistics	50.00		31.50	18.50	
Ambulance Service	1,000.00		1,000.00		
Town Dump	3,500.00		3,567.57		67.57
Highway - Summer	14,000.00		15,910.62		1,910.62
Winter	14,000.00		17,625.52		3,625.52
Street Lighting	8,200.00		8,166.52	33.48	
Town Road Aid	197.63		197.63		
Library	6,710.00		6,710.00		
Town Poor	3,000.00		1,275.53	1,724.47	

	Appropriated	Receipts	Expenditures	Unexpended	Overdraft
Old Age Assistance	\$ 4,500.00		\$ 2,954.57	\$ 1,545.43	\$
Memorial Day	100.00		96.67	3.33	
Armed Services	100.00		100.00		
Recreation	2,450.00		2,401.20	48.80	
Care of Parks	1,500.00		1,288.30	211.70	
Cemeteries	4,000.00		4,000.00		
Mosquito Control	3,920.55		2,785.46	1,135.09	
Seacoast Regional	75.00		75.00		
S.E.N.H. Assn.	1,214.00		1,213.80	.20	
Interest on Temp. Loans	600.00		755.20		155.20
Office Equipment	500.00		442.67	57.33	
Capital Reserve	1,000.00		1,000.00		
Audit	2,000.00		2,000.00		
*Manpower	10,000.00		-0-		
*Fire Dept. Title IV	1,000.00		-0-		
Fire Dept. Truck	84,000.00				
Library Improvements	2,000.00		2,000.00		
Recreation Building	1,200.00		1,200.00		
*Anti-Recession Title II	1,500.00		552.00		
Newmarket Health Ctr.	100.00		100.00		
Big Brother/Big Sister	350.00		350.00		
Town Boundaries	3,000.00		875.00	2,125.00	
Solid Waste Program	20,000.00		20,310.48		
8-Yd. Container	584.00		584.00		
Highway Truck R.S.	15,000.00				
County Tax	40,000.00		36,513.00	3,487.00	
Total Budget 1978	\$ 346,421.18				

* Authorized to spend - money not raised by taxes

	Appropriated	Receipts	Expenditures	Unexpended	Overdraft
Taxes bought by Town			\$ 33,045.50		
Refunds, discounts			2,390.52		
Payment of Tem. Loan			50,000.00		
Baseball Field			7,140.70		
Highway Truck R.S.			14,000.00		
Dog Taxes paid to State			107.38		
Permits driveway	\$	171.90	85.95		
			<u>\$ 336,779.15</u>		
School					
Jan. 1, 1978 thru					
July, 1978		452,286.26			
June 30, 1978 thru					
Dec. 1978		<u>152,500.00</u>			
		\$604,786.26			
Total of all					
Expenditures		\$941,565.41			

SERIAL NOTES OWED BY THE TOWN

5/15/79	Interest	\$ 2,142.91
11/15/79	Interest	1,895.65
11/15/79	Principal	13,865.00
5/15/80	Interest	1,500.04
11/15/80	Interest	1,516.52
11/15/80	Principal	13,865.00
5/15/81	Interest	1,118.85
11/15/81	Interest	1,137.39
11/15/81	Principal	13,865.00
5/15/82	Interest	745.90
11/15/82	Interest	758.26
11/15/82	Principal	13,865.00
5/15/83	Interest	372.95
11/15/83	Interest	379.13
11/15/83	Principal	13,865.00

For Fire Truck as authorized by 1978 Town Meeting

REPORT OF THE BOARD OF SELECTMEN

The year 1978 witnessed both the start and the completion of projects beneficial to the Town of Greenland.

The central ball field is ready for its first full session of athletic activities for the Town's younger citizenry.

The basement of the Weeks Public Library, having received a finish coat on the walls and the installation of a rug, is ready for many activities which will add greatly to the educational and social functions of the Library.

The New Hampshire Department of Public Works and Highways has conceded to the need of two projects on Route #101. The railroad crossing adjacent to the Sylvania Plant, which has been tearing the front suspension system from our vehicles, will within the next year, be completely replaced by a crossing constructed by modern techniques producing a much smoother ride. The crossing signal lights are to be reset further from the travel way providing more space for the fuel carrying trucks and busses which must stop prior to crossing the tracks. Also, during 1978 the State Highway Department has accomplished the preliminary work for the reconstruction of the intersection of Route #101 and Route #151. During the coming construction season, this intersection will be widened, channelized and receive control by traffic lights.

We are saddened that our town has reached the point of requiring a traffic light, however the volume of traffic accidents and personal injury experienced at this intersection has proven the need.

The fire truck ordered directly after its purchase was approved at last year's Town Meeting, has encountered several delays in delivery. Due to a strike at the pump manufacturing plant and other component holdups, the actual assembly of the unit began in February. Hopefully we will receive the truck in the month of March. On the brighter side, anticipating the delivery of the fire truck in early December, the bond for its payment was negotiated in November. The money market appeared favorable at that time with the interest

being 5.35%. The borrowed money was immediately invested in certificates of deposit awaiting the fire truck's arrival. The Town is netting a profit of \$24.06 per day until the truck is delivered.

A progress report regarding the refuse to energy plant to be constructed by the Lampry Regional Solid Waste Coop., of which Greenland is a member town, is to be found elsewhere in this booklet. At the upcoming Town Meeting, the voters must decide on the method of handling our solid waste prior to its incineration at the heat recovery plant in Durham. Several alternatives have been investigated and will be explained in depth prior to voting on the issue.

During the past fifteen years, many study committees, both voluntary and professional, have brought forth several proposals regarding the requirement for space to properly conduct the business of the Town. One of the Warrant Articles to be discussed at the 1979 Town Meeting is for the construction of a building capable of handling the needs of the Town for a period of at least twenty years. The design of the proposed structure is based on a combination of the past studies coupled with input from individuals representing the various town departments involved. We sincerely urge that all voters come to Town Meeting and take part in this issue which we feel is extremely important to the future of the Town.

You will observe in the Warrant, issues dealing with proposed changes to the Town Zoning Ordinance and building regulations. Anyone wishing further explanation of any of the proposed changes should contact a member of the Planning Board. A list of the Board members appears near the beginning of this booklet.

All owners of property within the Town will shortly receive Inventory forms. Be certain to fill out the forms and return them prior to April 15th. The State of New Hampshire 1977 Legislation imposes a mandatory penalty for anyone who does not submit an Inventory form by the 15th of April.

We look forward to seeing you Tuesday, March 13, between the hours of 10 A.M. and 6 P.M. when the polls will be open for Town and School balloting, and on Saturday, March 17 at 8 P.M. when the remaining Warrant Articles will be presented for your decisions.

SCHEDULE OF TOWN PROPERTY

As of December 31, 1978

<u>DESCRIPTION</u>	<u>VALUE</u>
Town Hall, Lands and Buildings	\$ 59,850.00
Furniture and Equipment	9,000.00
Libraries, Lands and Buildings	78,200.00
Furniture and Equipment	14,000.00
Police Department, Lands, Buildings and Equipment	12,700.00
Fire Department, Lands, Buildings and Equipment	60,000.00
Highway Department, Lands, Buildings and Equipment	26,000.00
Parks, Commons and Playgrounds	116,000.00
Schools, Lands and Buildings	879,900.00
Equipment	119,000.00
All Other Property and Equipment	13,900.00
Veterans Building	56,300.00
Town Dump	11,000.00
Cemeteries	21,250.00
TOTAL	\$1,477,100.00

ANTIRECESSION FISCAL ASSISTANCE ACT

The Town of Greenland received a total of \$552 under this Act in 1978.

A Public Hearing was held to hear the public's views on allocation of these funds. The Selectmen determined that the entire sum would be applied toward the budget of the Police Department.

Board of Selectmen

/s/ Richard H. Rugg, Chairman
 /s/ Rance G. Collins, Selectman
 /s/ David L. Richards, Selectman

February 8, 1979

TOWN OFFICE AND TOWN OFFICERS' EXPENSES

Telephone	\$	798.96
Postage		915.40
Office Supplies		981.79
Paper for Copier		508.27
Printing in Portsmouth Herald		155.15
Officers' Expenses		271.25
Expense of Tax Sale		500.49
Register of Deeds		218.05
Typing Town Reports		72.50
Printing Town Reports		1,750.00
Office Equipment		442.67
Memberships in Organizations		459.65
Research on Mortgages		93.00
State of N.H. - Review Appeals		<u>46.98</u>
Total	\$	7,214.16

MUNICIPAL EXPENSES - CONTRACTED SERVICES

Pitney Bowes, Rental of Postage Machine	\$	142.50
McGee & McGane, Assessing - records - billing		1,974.60
O'Donnell - Correcting/Updating Tax Maps		581.00
Moore Business Forms - Resident Tax Bills		468.22
Seacoast Data Processing		274.84
I.B.M. Service Contract		<u>71.50</u>
Total	\$	3,512.66

WAR SERVICE TAX CREDITS

Totally and permanently disabled veterans, their spouses or widows, and widows of veterans who died or were killed on active duty.

Limits: \$700	Number qualified- 6	\$ 4,200
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All other qualified persons

Limits: \$50	Number qualified- 257	12,850
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TOTAL NUMBER AND AMOUNT	263	\$ 17,050
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RESIDENT TAXES: \$10 Number assessed 1,208

Total amount assessed	\$ 12,080
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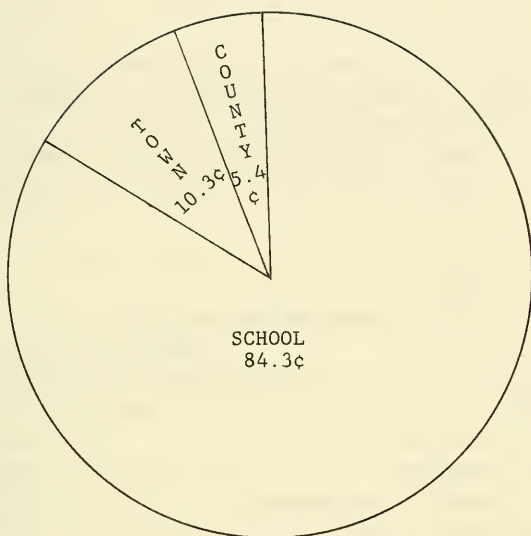
RATE OF TAXATION

TOWN	\$ 2.10 per \$1,000
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COUNTY	1.10 per \$1,000
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SCHOOL	17.20 per \$1,000
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TAX RATE	20.40 per \$1,000
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APPORTIONMENT OF TAX DOLLAR
1978

STATEMENT OF APPROPRIATIONS AND
TAXES ASSESSED FOR THE TAX YEAR 1978
of the
TOWN OF GREENLAND, N.H.
ROCKINGHAM COUNTY

C E R T I F I C A T E

This is to certify that the information contained in this report was taken from official records and is correct to the best of our knowledge and belief.

We hereby request that the Dept. of Revenue compute the rate for municipal, school, Precinct and county taxes separately.

DATE: Sept. 6, 1978

/s/ Richard H. Rugg

/s/ Rance G. Collins, Selectmen of Greenland, N.H.

APPROPRIATIONS:

Town Officers' Salaries	\$ 13,910.00
Town Officers' Expenses	6,000.00
Election and Registration Expenses	800.00
Municipal Expenses	3,780.00
Town Hall and Other Buildings Expenses	3,400.00
Police Department	39,076.00
Fire Department, including Forest Fires	6,697.00
Care of Trees	550.00
Planning and Zoning	900.00
Insurance	7,000.00
Conservation Commission	100.00
Animal Control	1,233.00
Health Department	1,000.00
Vital Statistics	50.00
Town Dump and Garbage Removal	3,500.00

Visiting Nurse	\$ 2,529.00
Counseling Service	1,000.00
Home Health	600.00
Newmarket Health Center	100.00
Town Road Aid (Warrant Article #8)	198.00
Town Maintenance	28,000.00
Street Lighting	8,200.00
Library	6,710.00
Old Age Assistance	3,000.00
Aid to permanently and totally disabled	4,500.00
Manpower Program (Warrant Article #15)	10,000.00
Big Brother/Big Sister Program (Warrant Art. #23)	350.00
Memorial Day	100.00
Armed Services	100.00
Parks, Playgrounds and Recreation	3,950.00
Cemeteries	4,000.00
Mosquito Control (Warrant Article #20)	3,921.00
Damages and Legal Expenses	5,000.00
Advertising/Regional Associations	1,289.00
Employees' Retirement	1,745.00
Contingency Fund	750.00
Audit (Warrant Article #11)	2,000.00
Fire Department, Title IV (Warrant Article #18)	1,000.00
Antirecession, Title II (Warrant Article #16)	1,500.00
Establishing Town Boundaries(Warrant Article #21)	3,000.00
Solid Waste Disposal (Warrant Article #12)	20,000.00
Interest on Temporary Loans	600.00
Office Equipment	500.00
Fire Department - Bond (Warrant Article #13)	84,000.00
Library Improvements (Warrant Article #19)	2,000.00
Recreation Building (Warrant Article #14)	1,200.00
Highway Truck (Warrant Article #17)	15,000.00
8-Yard Refuse Container (Warrant Article #25)	584.00
Payments to Capital Reserve Funds:	
Fire Truck	1,000.00
	<hr/>
	\$306,422.00

LESS: Estimated Revenue and Credits:

Resident Taxes	\$ 12,080.00
National Bank Stock Taxes	20.00
Interest on Delinquent Taxes	3,500.00
Resident Tax Penalties	100.00
Meals and Rooms Tax	13,686.00
Interest and Dividends Tax	10,624.00
Savings Bank Tax	3,614.00
Highway Subsidy	7,536.00
Reimb. a/c Fighting Forest Fires	551.00
Additional Highway Subsidy	4,331.00
Dog Licenses	1,400.00
Business Licenses, Permits and Filing Fees	750.00
Fines and Forfeits	50.00
Interest Received on Deposits	5,997.00
Income from Trust Funds	2,725.00
Income from Departments	950.00
Motor Vehicle Permit Fees	45,000.00
Surplus	30,000.00
Sale of Town Property	100.00
Current Use Release Tax	4,100.00
Manpower	10,000.00
Proceeds from Long Term Notes	70,245.00
Withdrawals from Capital Reserve Funds	13,755.00
Revenue Sharing Funds	15,000.00
Title II and Title IV	2,500.00
TOTAL REVENUE AND CREDITS	\$ 258,614.00

REVENUE SHARING FUNDS

YEAR	RECEIPTS	INTEREST EARNED	TOTAL ASSETS PLUS BALANCE	SPENT	BALANCE
1972	3,097.00				
1973	8,524.00	231.24	11,852.24	6,069.00	5,783.24
1974	9,413.00	508.23	15,704.47	600.00	15,104.47
1975	15,344.00	782.06	31,230.53	13,667.43	17,563.10
1976	12,838.00	988.06	31,389.16	18,084.00	13,305.16
1977	13,865.50	747.37	27,918.03	16,426.00	11,492.03
1978	16,107.58	997.65	28,597.26	14,000.00	14,597.26

Committed balance on Highway Truck 950.39
Balance Available for 1979 13,721.87

REPORT OF TOWN TREASURER

Certificate of Deposit	\$ 240,000.00
General Fund	139,630.23
Cash On Hand January 1, 1978	<u>\$ 379,630.23</u>

RECEIPTS FOR 1978

Shirley G. Hoonhout

Property and Resident Taxes	747,707.79
Motor Vehicle Permits	61,443.00
Dog Licenses Issued	1,417.60
Board of Adjustment	400.00
Planning Board	312.00
Zoning Books	123.00
Pistol Permits	34.00
Sale of Town Property	86.10
Filing Fees	9.00
U.S. Government - ARFA	552.00
Exxon Company	17.12
Blue Cross-Blue Shield	60.60
Greenland Cemetery Fund	3,772.61
J.M. Sanderson - building permits	940.50
Chief Karl Gilbert - Insurance checks	291.00
Boston & Maine - Forest Fires	235.76
Recording Sub-divisions	36.00
Map Recording	2.00
Recording Plans	32.00
Hobbs Insurance - Burglary Claim	1,462.64
Telephone Receipt	107.69
Portsmouth Savings Bank	14,360.06
Indian Head Bank N.A. - Portsmouth	
Serial Note	69,325.00
Tax Anticipation	50,000.00
Interest on C.D.	10,300.35
State of New Hampshire	
Highway Subsidy	11,736.77
Police Dept.	318.01
Forest Fires	550.97
Business Profits Tax	3,817.88
Interest & Dividends	10,623.52
Bank Tax	3,614.46
Division of Forest & Lands	73.56
Rooms & Meals Tax	<u>13,685.78</u>
TOTAL RECEIPTS FOR 1978	\$1,007.448.77

TOTAL CASH	\$ 1,387,079.00
Less Selectmen's Orders	<u>927,565.41</u>
	\$ 459,513.59
 CASH ON HAND, DECEMBER 31, 1978	 \$ 14,513.59
Certificate of Deposit On Hand	
at I.H.B. N.A - Portsmouth	<u>345,000.00</u>
	<u>100,000.00</u>
	\$ 459,513.59

TOWN CLERK'S REPORT

January 1st, to December 31st, 1978

Registrations issued in 1978:

1978		\$61,441.80
Dog Licenses	\$1,544.80	
Less Fees:	<u>126.00</u>	
		1,418.80
 Filing Fees:		9.00
Pistol Permits (Police Dept.)		34.00
Sale of Town Property		86.10
Zoning Books		123.00
Board of Adjustment (permits)		400.00
Planning Board (Permits)		<u>312.00</u>
		\$63,824.70

Shirley G. Hoonhout
Town Clerk

SUMMARY OF WARRANTS

RESIDENT TAXES

LEVY OF 1976

Uncollected Taxes as of January 1, ^{DR}1978:

Resident Taxes	\$ 30.00	
Penalties on Resident Taxes	<u>3.00</u>	
TOTAL DEBITS		33.00
- CR -		

Remittances to Treasurer During Fiscal
Year Ended December 31, 1978:

Resident Taxes	30.00	
Penalties on Resident Taxes	<u>3.00</u>	
TOTAL CREDITS		33.00

SUMMARY OF WARRANTS PROPERTY AND RESIDENT TAXES LEVY OF 1977

- DR -

Uncollected Taxes as of January 1, 1978:

Property Taxes	\$104,554.26	
Resident Taxes	<u>1,030.00</u>	
		\$105,584.26

Added Taxes:

Resident Taxes	<u>60.00</u>	
		60.00

Overpayments:

a/c Property Taxes	36.17	
a/c Resident Taxes	<u>22.00</u>	
		58.17

Interest Collected on Delinquent Property Taxes	1,941.23	
Penalties Collected on Resident Taxes	<u>91.00</u>	

\$107,734.66

- CR -

Remittances to Treasurer During Fiscal Year
Ended December 31, 1978:

Property Taxes	\$104,547.59	
Resident Taxes	932.00	
Interest Collected During Year	1,941.23	
Penalties on Resident Taxes	<u>91.00</u>	
		\$107,511.82

Abateements Made During Year:

Property Taxes	42.84	
Resident Taxes	<u>90.00</u>	
		132.84

Uncollected Taxes - December 31, 1978
(As per collector's List)

Resident Taxes	<u>90.00</u>	
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\$107,734.66

Shirley G. Hoonhout
Tax Collector

SUMMARY OF WARRANTS
PROPERTY AND RESIDENT TAXES
LEVY OF 1978

- DR -

Taxes Committed to Collector:

Property Taxes	\$702,478.54
Resident Taxes	12,080.00
National Bank Stock Taxes	<u>29.85</u>

\$714,558.54

Added Taxes:

Property Taxes	----
Resident Taxes	<u>280.00</u>

280.00

Land Use Change Taxes:

6,719.59

Overpayments During Year:

a/c Property Taxes	574.28
a/c Resident Taxes	<u>-----</u>

574.28

Interest Collected on Delinquent Property Taxes: 47.04

Penalties Collected on Resident Taxes: 26.00

TOTAL DEBITS

\$722,235.30

- CR -

Remittances to Treasurer:

Property Taxes	\$591,486.37
Resident Taxes	10,760.00
National Bank Stock Taxes	29.85
Land Use Change Taxes	6,719.59
Interest Collected	47.04
Penalties on Resident Taxes	<u>46.00</u>

609,068.85

Discounts Allowed:

15,409.47

Abatements Made During Year:

Property Taxes	47.74
Resident Taxes	<u>280.00</u>

327.74

Uncollected Taxes - December 31, 1978:

(As per collector's list)

Property Taxes	96,109.24
Resident Taxes	<u>1,320.00</u>

97,429.24

\$722,235.30

Shirley G. Hoonhout
Tax Collector

SUMMARY OF TAX SALES ACCOUNTS
FISCAL YEAR ENDED DECEMBER 31, 1978

- DR -			
	1977	1976	1975
(a) Balance of Unredeemed Taxes - January 1, 1978		\$12,173.87	\$377.04
(b) Taxes Sold to Town During Current Fiscal Year	\$33,045.50		
Interest Collected After Sale	362.35	919.77	76.09
Redemption Costs	123.36		
TOTAL DEBITS	\$33,531.21	\$13,093.64	\$453.13
- CR -			
Remittances to Treasurer During Year:			
Redemptions	\$17,311.73	\$ 9,796.28	\$377.04
Interest & Costs After Sale	485.71	919.77	76.09
Abatements During Year:	264.52		
Unredeemed Taxes as of December 31, 1978	15,469.25	2,377.59	
TOTAL CREDITS	\$33,531.21	\$13,093.64	\$453.13

UNREDEEMED TAXES FROM TAX SALES

1977 LEVY		1976 LEVY	
Avery, Heirs of	\$ 9.69	Avery, Heirs of	\$ 9.22
Berry, Oliver, Heirs	23.56	Berry, Oliver, Heirs	22.63
B & M Railroad	421.16	Caswell, Dorothy	351.55
Bromfield, Virginia	1,592.73	Cochran, Winifred	130.50
Caswell, Dorothy	363.63	DeRochemont, Heirs of	12.39
Cochran, Winifred	424.83	Fernald, Roy	38.23
DeRochemont, Heirs of	12.95	Hislop, Albert	102.85
Fernald, Roy	39.67	J.P.Nadeau, Trustee	121.87
J.P.Nadeau, Trustee Daredeb	627.81	Landry, James D.	1,082.25
Hislop, Albert	106.59	Packer, E. Estate	20.68
H & H Oil Co., Inc.	1,733.37	Parker, Capt., Formerly	40.18
Hussey, Robert	1,644.61	Parker, E. Formerly	41.16
Landry, James D.	1,177.57	Unknown	174.13
Marchulaitis, C.	881.03	Whidden, A.J. Sawyer, M.W.	65.30
Murphy, Maurice M.	4,077.23	Zoffoli, Edward	164.65
Packer, E. Estate	21.52		
Parker, Capt., Formerly	41.92		\$2,377.59
Parker, E., Formerly	42.94		
Ross, Stanley	469.12		
Unknown	181.44		
Van Etten, A. M.	1,508.05		
Whidden, A.J., Sawyer, M.W.	67.83		
	<u>\$15,469.25</u>		

NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
REPORT OF TRUST FUNDS
TOWN OF GREENLAND
For Fiscal Year Ended December 31, 1978

This is to certify that the information contained in this report is complete and correct, to the best of our knowledge and belief.

DATE: 2/2/79

/s/ Theodore Fitzgerald
/s/ Frederick Bourassa, Sr.
/s/ A. Duncan Brackett, Sec. Trustees

REPORT OF TRUST FUNDS

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	How Invested	Balance Beginning Year	Balance End Year	Income During Year	Expended During Year
1978	Arthur A. Peterson	Cemetery	Common Trust	\$100.00	\$100.00	-0-	-0-
1978	Katherine Reichenbach	Cemetery	Common Trust	\$100.00	\$100.00	-0-	-0-
1978	Winifred Fields	Cemetery	Common Trust	\$200.00	\$200.00	-0-	-0-
1978	Kenneth Young, Sr.	Cemetery	Common Trust	\$240.00	\$240.00	-0-	-0-
1978	Timothy & Pauline Evans	Cemetery	Common Trust	\$100.00	\$100.00	-0-	-0-

TRUSTEE OF TRUST FUND

CEMETERY FUND

RECEIPTS:

Fund A	\$ 1,677.69
Fund B	593.45
Sale of Lots - Cash	275.00
Sale of Lots - on Acct.	-0-
Gifts	25.00
Town of Greenland	1,600.00

DISBURSEMENTS:

Deposit in Savings	
Prep. Care	740.00
Cemetery Expense	3,811.93

CEMETERY EXPENSE

Postmaster, Greenland	3.17
Jiffy Copy Center	9.72
Ralston Tree Service, Inc.	69.25
Smith Office Supply Co., Inc.	5.00
Great Bay Hardware & Supply Co.	31.89
Greenland Landscaping	40.00
Greenland Exxon	23.59
Portsmouth Savings Bank (box rent)	10.00
Greenland Landscaping	125.00
Great Bay Hardware & Supply Co., Inc.	66.26
Ralston Tree Service	33.80
Greenland Exxon Service	40.02
Greenland Exxon Service	23.00
W.A. Scammon & Son	66.50
Great Bay Hardware & Supply Co., Inc.	11.38
Ralston Tree Service	180.00
Andrew R. Croteau Welding	82.00
	<u>\$ 820.58</u>
Contract Labor	<u>\$ 2,991.35</u>
TOTAL	<u>\$ 3,811.93</u>

SCHOOL FUND

On Deposit, Portsmouth Savings Bank	
12/31/78, Account #123334	\$ 1,000.00
Interest for 1978	54.93
Paid School Treasurer	54.93
Balance on Hand, Portsmouth Savings Bank	\$ 1,000.00

FIRE TRUCK FUND

Portsmouth Savings Bank, Acct. #1623	\$12,755.18
Interest March 1, 1978	169.15
Town of Greenland, March '78	1,000.00
Interest September 1, 1978	372.18
Interest October 1, 1978	63.55
Account closed October 6, 1978	<u>\$14,360.06</u>
Check drawn given to Selectmen	

SIDEWALK FUND

On Deposit, Portsmouth Savings Bank	
Account #123333	\$ 1,000.00
Account #20760 - Piscataqua Savings Bank	420.13
Balance on Hand:	
Portsmouth Savings Bank, Act. #123333	1,000.00
Piscataqua Savings Bank, Act. #20760	420.13
Total	<u>\$ 1,420.13</u>

LIBRARY FUND

Balance on Hand 12/31/77	-0-
Receipts:	
Abbie Vaughn	1,002.00
Caroline Weeks	205.88
Lillian Odell	109.81
Salter Fund	<u>54.92</u>
	\$ 1,372.61
Payments:	
Trustee of Weeks Library	1,372.61
Cash on Hand 12/31/78	-0-

REPORT OF THE COMMON TRUST FUND INVESTMENTS OF
THE TOWN OF GREENLAND
ON DECEMBER 31, 1978

HOW INVESTED		PRINCIPAL		INCOME	
No. of Shares	Description of Investment	Bal. Beginning of Year	Balance End of Year	Income During Year	Expended During Year
FUND A					
1820.089	Puritan Fund	\$10,718.61	\$10,718.61	\$ 1,217.50	\$ 1,217.50
1048	Keystone Cust. K-1	10,100.00	10,100.00	576.40	576.40
1029	Keystone Cust. B-4	10,500.00	10,500.00	751.17	751.17
1784	National Securities Division	7,151.00	7,151.00	490.60	490.60
32,147	Mass. Investors Trust	296.61	296.61	14.63	14.63
		<u>\$38,766.22</u>	<u>\$38,766.22</u>	<u>\$ 3,050.30</u>	<u>\$ 3,050.30</u>
FUND B					
597	Valve Line	4,204.00	4,204.00	167.16	167.16
377	National Securities Division	1,998.00	1,998.00	103.68	103.68
	Portsmouth Savings Bank Acct. #113062	5,819.88	6,359.88	322.61	322.61
		<u>\$12,021.88</u>	<u>\$12,561.88</u>	<u>\$ 593.45</u>	<u>\$ 593.45</u>
REPORT OF COMMON TRUST FUND INVESTMENTS					
TOWN OF GREENLAND					
For Fiscal Year Ended December 31, 1978					

40

This is to certify that the information contained in this report is complete and correct, to the best of our knowledge and belief.

DATE: February 2, 1979

/s/ A. Duncan Brackett, Sec.
/s/ Theodore L. Fitzgerald
/s/ Frederick Bourassa, Sr.

T-11252005

WEEKS PUBLIC LIBRARY

New Registrations for 1978:

Adult	46
Children	61
Total	<u>107</u>

Circulation for 1978:

Adult Fiction	2,275
Adult Non-Fiction	786
Children's Books	<u>2,154</u>
	5,215
Magazines	1,009
Recordings	143

Materials added for 1978:

Adult Fiction	141
Adult Non-Fiction	71
Children's Books	<u>203</u>
Total	415

We wish to thank the many people who have given gifts of books and magazines this year for the use of the community.

Our new children's room is nearing completion and should be operational early in 1979. With the additional space we plan additional programming for the children of the community.

During the summer months we had a very successful Ranger Rick Nature Club for Grades 3 through 6 and story hours for preschoolers which we hope to continue in 1979.

Bonnie Van Wert
Librarian

REPORT OF WEEKS PUBLIC LIBRARY

Balance On Hand January 1, 1978 \$ 507.61

INCOME:

Town Appropriation	\$ 5,337.39	
Abbie Vaughn Fund	1,002.00	
Lillian Odell Fund	109.81	
Salter Fund	54.92	
Gifts for Books	84.98	
Collected for Books Lost	4.50	
Fines	66.62	
Renovation Project Balance	<u>62.52</u>	<u>6,722.74</u>

TOTAL CASH AVAILABLE \$ 7,230.35

PAYMENTS:

Librarian	\$ 2,395.00	
Janitor	300.00	
Books	1,198.38	
Magazines	284.04	
Fuel Oil/Burner Service	1,003.02	
Electricity	279.72	
Telephone	178.44	
Water	45.00	
Trustees Fees	9.00	
Supplies	107.53	
Repairs	171.13	
Petty Cash - Librarian	<u>64.12</u>	<u>\$ 6,035.38</u>

Balance On Hand January 1, 1979 \$ 1,194.97

CAROLYN WEEKS FUND

INCOME:

Balance On Hand January 1, 1978	\$ 386.94	
Carolyn Weeks Fund	205.88	
Dividends	<u>15.19</u>	<u>\$ 608.01</u>

PAYMENTS:

Hobbs Insurance Agency	\$ 244.50	
Balance On Hand January 1, 1979	<u>363.51</u>	<u>\$ 608.01</u>

/s/ Marion H. Weeks, Treasurer
Library Trustees

ANIMAL CONTROL REPORT

Dog bites	7
Warnings	47
Strays	32
Cats	9
Assists to other departments	11
Dogs chasing deer	3
Vandalism	7
Dead animals removed	22
Animal abuse	3
TOTAL COMPALINTS	127

We have Animal Control Officers meetings at the SPCA shelter in Stratham on the last Thursday of each month. Guests are welcome to attend.

There were three Training Seminars held this past year. I attended all three seminars.

An outline of new RSAs and Regulations regarding Animal Laws will be handed out at Town Meeting.

If you have any complaints you should drop them off at the Town office in writing and these will be answered in the time limit as prescribed by law.

The Animal show for the school will be held in April.
RABIES CLINIC APRIL 14, 1979, VETS HALL. TIME 1-3 PM.

Thank you very much for your cooperation this past year.

George A. Remick
Animal Control Officer

BUILDING PERMITS 1978

	<u>TOWN MAP</u>	<u>AMOUNT</u>
Edwin Paukert Alteration	U1-40	\$ 3,000.00
Maurice Murphy Residence	R14-30	50,000.00
Maurice Murphy Residence	R14-29	50,000.00
William Glass Residence	R14-23	50,000.00
Francis Wilson, Jr. Residence and Pool	R17-22	75,000.00
Robert Peterson Addition	R10-25	15,000.00
Roger Nold Residence	R14-24	50,000.00
L. Marc Smith Residence - Addition	U8-10	5,000.00
James Roumbanis Pool	R17-40	7,000.00
Peter Sargent Addition	U1-13	2,700.00
Richard Gordon Garage	R6-8B	2,500.00
William Theriault Pool	R10-17	7,500.00
Gregory Hankin Residence	R10-7	35,000.00
Ronald Currier Pool	U1-32	5,000.00
Lawrence Lewis Barn	U7-7	1,000.00
Albert Thomits Garage	U9-7	1,500.00

James MacKenzie Addition	R21-67	1,500.00
Jane Milette Addition	U8-9	1,000.00
Douglas Ireland Residence	R16-30	22,000.00
Freda Landry Addition	U9-28	1,000.00
Clayton Hines Garage	R13-15	3,100.00
Henry Beekmann Addition	R13-29	2,000.00
David Mullholand Residence	R16-9	30,000.00
Francis MacDonald Addition	U1-44	700.00
Francis MacDonald Garage	U1-44	6,500.00
James Hayden Garage	R17-9	6,000.00
William Dube Alteration	R-17-35	4,000.00
Robert Watson Residence	R9-3C	41,000.00
Paul Webber Pool	U5-2	2,000.00
Joseph Girard Pool	R17-45	5,000.00
Elmer Sewall Residence	R1-10	57,000.00
Robert Cyr Pool	U2-27	3,800.00
Rance Collins Alteration	R10-18	1,500.00
Kenneth Fernald Barn	R17-20	1,000.00

Greenland School District Alteration	U3-15	4,000.00
Douglas Arey Residence	R3-16A	43,000.00
Angelo Valzania Barn	U1-16	4,000.00
Arthur Henderson Garage	R3-7	8,000.00
Clare Brackett Pool	U3-10	6,000.00
Frank White Residence	U1-34	40,000.00
James Rossetti Pool	U7-21	8,000.00
John Brackett Residence	R12-26	35,000.00
G. Newton Weeks Barn	R22-15	15,000.00
Dominic Cots Garage	R10-20	3,000.00
Paul Johnson Residence	R5-3A	40,000.00
Frank Ireland Garage	U6-40	700.00
Donald Pearl Porch	R22-13	3,000.00
Helen Tapley Alteration	R-10-30	12,000.00
William Rowe Alteration	R17-1	4,000.00
Maurice Murphy Addition	R14-4	5,000.00
Wayne Vetter Addition	U6-9	1,000.00
Maurice Murphy Residence	R14-20	50,000.00

Stephen Vickery Addition	U2-12	1,500.00
W. Douglas Zechel Addition	U3-11	18,000.00
Robert Steuk Alteration	R5-2	8,000.00
Charles Beatty Alteration	U8-19	3,000.00
Jane Milette Alteration	U8-9	4,000.00
Parish House Alteration	U3-17	3,000.00
George Gumm Addition	R7-30	2,500.00
Roy Chisholm Garage	R3-3	2,600.00
Charles Schladenhauffen Addition	U6-25	13,000.00
James Wormald Occupancy/Use Permit	U6-49	
James MacKenzie Occupancy/Use Permit	5-21-67	
John L. Cox Occupancy/Use Permit	R21-54	
Maine Oxy-Acetylene Supply Co. Occupancy/Use Permit	U4-25	
John Maher Occupancy/Use Permit	U4-3	
John Maher Occupancy/Use Permit	U4-3	
International Truck Sales & Service Occupancy/Use Permit	R21-54	

J.M. Sanderson
Building Inspector

REPORT OF DISTRICT FIRE CHIEF AND TOWN FOREST FIRE WARDEN

For more than 80 years, a cooperative effort between the State of New Hampshire and local forest fire authorities has created a forest fire prevention and suppression program that is recognized as superior throughout the United States.

Since the first forest fire laws were written in 1895, the state and local community governments have worked together to prevent and combat forest fires.

Today, 249 forest fire wardens and more than 1,800 deputy wardens are appointed every three years by the State Forester to work with the members of the State Forest Fire staff in this effort. State funds are used to pay one-half the cost of forest fire suppression costs incurred by local forest fire organizations, within pay rates established by the Governor and Council. State funds matched by local funds are used to purchase hand tools to suppress forest fires, to train local forest fire crews and in forest fire prevention work.

All outside burning, when the ground is not covered with snow, is permitted only after obtaining a written fire permit from your local Forest Fire Warden. Penalty for burning without a permit when one is required is a misdemeanor punishable by a fine up to \$1,000 or a jail term of up to one year or both.

REMEMBER.....ONLY YOU CAN PREVENT FOREST FIRES!

1978 Forest Fire Statistics

	<u>No. of Fires</u>	<u>No. of Acres Burned</u>
State	1,433	460
District	213	105.38
Town	6	.80

Clark M. Davis
District Fire Chief

Roy Chisholm
Forest Fire Warden

GREENLAND VOLUNTEER FIRE DEPARTMENT
REPORT FOR 1978

Probably the question which has been asked most, over the past few months is, "Where is the new fire truck?" As was pointed out at last year's Town Meeting, one of the reasons we were able to secure such a good price on the vehicle, was the manufacturer's intent to use it as a show truck at the New England Fire Chiefs' convention last summer.

Well, due to problems within the industry, there were serious delays in ordering and receiving component parts. This however, has not altered the price of the vehicle and it is currently under construction with delivery expected in March. The Town is, in fact, receiving a "79" vehicle at the "78" price.

Again, thousands of hours of VOLUNTEER labor have been put into answering emergency calls, training, maintenance and weekend coverage. To those residents, who may be new in the community and not aware of how the Department operates, we are a completely VOLUNTEER Fire Dept., with all tax dollars received, going towards equipment and the operation of the Department. No member receives any compensation for their time. Our goal is to provide the community with the best fire protection possible. To do so, we must have people willing to give the time necessary to train and become proficient at the skills of firefighting. We especially need people for daytime coverage. If we cannot maintain an adequate volunteer force during the daytime, then the day will come when we will be forced to hire personnel to provide this coverage. We hope to be able to avoid doing this for as long as possible.

During 1978, the Fire Department responded to 56 emergency calls. Breakdown of calls are as follows:

Mutual Aid	5
Investigations	7
Structure	2
Grass	2
Woods and Brush	8
False Alarm (A)	1
Power Lines	1
Town Dump	4
Dryer	1
Chimney	1
Vehicle Accident	4
Vehicle Fire	6
Furnace	1
Controlled Burning	2
Station Standby	5
Miscellaneous	6

Mutual Aid was provided to the following communities:

Newington	(1)
Stratham	(4)

Mutual Aid was received from Portsmouth (1)

With the continued growing popularity of wood stoves, I would urge anyone contemplating the installation of a stove, to contact the Fire Dept., so that we can provide you with information for the proper installation. Many tragic fires have occurred because of improperly installed wood-burning equipment or improper use.

I would also urge anyone, who has not done so, to install smoke detectors in their home. Again, please contact the Fire Dept. if you have any questions, regarding types of detectors, or installing them.

Thanks, once again, to the Ladies Auxiliary, for their continued support and to all the townspeople, who have given us strong support this past year.

The Officers for 1979 are as follows:

Chief		
Kenneth N. Fernald		
1st Deputy Duncan Brackett		2nd Deputy James Wilbur
Co. 1	Co. 2	Co. 3
Captain Harry Durgin	Captain Richard Hazzard	Captain Donald Miller
Engineer John Bergon	Engineer William Thompson	Engineer Charles Ireland
Sec./Treas. Ted Romoli		
Board of Directors		
Franklin Durgin	Charles Hussey	Chipper Hussey

Respectfully submitted,

/s/ Kenneth N. Fernald
Kenneth N. Fernald, Chief
Greenland Vol. Fire Dept.

REPORT OF HIGHWAY AGENT

WINTER ROADS

SALTING:

Granite State Minerals - salt	\$ 4,388.53	
W. Richard Weeks, truck	1,734.00	
Frederick Bourassa, Jr.	492.50	
Metra Chem Corp.	518.20	
Town of Stratham, Metra Chem	450.00	
Gary Bourassa	210.50	
Dyar Sales, salter parts	112.61	
Sanel Auto Parts, wires for salter	123.29	
David Bourassa	99.75	
Frederick Bourassa, Sr.	94.00	
Andrew Croteau, welding	55.00	
John Weeks	54.00	
Theodore Fitzgerald	36.00	
Jonathan Fletcher	8.00	
W. Richard Weeks, Jr.	4.00	\$ 8,380.38

SNOW REMOVAL:

Frederick Bourassa, Jr., truck	\$ 3,080.50	
W. Richard Weeks, truck	1,742.00	
Gary Bourassa	532.50	
David Bourassa	449.00	
Richard Chisholm	300.00	
R.C. Hazelton, parts	299.29	
Thomas Gowen	240.00	
Paul Fitzgerald	212.50	
John Weeks	76.00	
Greenland Exxon	66.42	
Tom Johnson	55.50	
Theodore Fitzgerald	44.00	
W. Richard Weeks, Jr.	40.00	
Jonathan Fletcher	28.00	
Sanel Auto Parts, paint for plows	18.25	
Wentworth Lumber Co., paint for plows	14.23	
Frederick Bourassa, Sr.	16.00	\$ 7,214.19

Mounting Snow Equipment to New Town Truck:

Henry Freidrich	\$ 870.95	
Andrew Croteau	457.00	
Sanel Auto Parts, Lights and wires	297.38	
Gary Bourassa	102.00	
Ben's Auto Body	72.00	
W. Richard Weeks, Sr.	48.00	
Rand Lumber Co.	33.00	
W. Richard Weeks, Jr.	28.00	\$ 1,908.33

WINTER PATCHING:

W. Richard Weeks	\$ 60.00	
Iafolla Co., dura patch	36.87	
Frederick Bourassa, Jr.	14.00	
Gary Bourassa	7.00	\$ 117.87

ROAD SIGN:

4.75

TOTAL WINTER ROADS

\$ 17,625.52

SUMMER ROADS

TARRING ROADS:

N.H. Bituminous Co., asphalt	\$ 4,930.04	
Frederick Bourassa, truck hauling sand	566.00	
La Jan Co., sand	444.00	
Lloyd Stevens	388.00	
Randolph Stevens	288.00	
W. Richard Weeks, Sr.	248.00	
Richard Chisholm	162.50	
Stephen Vickery	112.50	
Frederick Bourassa, Sr.	56.00	
W. Richard Weeks, Jr.	56.00	
Theodore Fitzgerald	14.00	\$ 7,265.04

PATCHING ROADS:

W. Richard Weeks, Sr., truck	\$ 1,100.00	
Iafolla Co., dura patch	626.20	
W. Richard Weeks, Jr.	308.00	
Theodore Fitzgerald	182.00	
David Bourassa	119.00	
Robert Fuller	63.00	
David Richards	56.00	
David Bohne	22.75	
Frederick Bourassa, Jr.	21.00	
Merrimack Farmers Exchange, shovels	19.60	

John Weeks	\$ 17.50	
Gary Bourassa	7.00	
Greenland Exxon, oil for flares	<u>5.50</u>	\$ 2,547.55

DRAINAGE:

Richard Chisholm	137.50	
Stephen Vickery	85.00	
W. Richard Weeks, Sr.	72.00	
W. Richard Weeks, Jr.	24.00	
Theodore Fitzgerald	24.00	
Sigmund Wroblewski	<u>8.00</u>	\$ 350.50

Checking Roads in New Developments:

W. Richard Weeks, Sr.	220.00	
H. Weldell Parker	<u>80.00</u>	\$ 300.00

TREE REMOVAL:

Richard Chisholm	\$ 30.00	
W. Richard Weeks, Sr.	<u>5.00</u>	\$ 35.00

DUMP ROAD:

Russell Simpson	\$ 50.00	\$ 50.00
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*Additional Drainage on Caswell Drive:

John Iafolla Co.	\$ <u>5,362.53</u>
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TOTAL SUMMER ROADS	\$ 15,910.62
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* \$4,200.97 of this amount is a new subsidy
from N.H. State Highway to be
used in addition to Town Appropriation.

T R A Account:

Town Share	\$ 197.63	
State Share	<u>1,317.54</u>	
Money Available		\$ 1,515.17

Money Spent:

Payroll Equip. W/E	406.00	
John Iafolla Co.	<u>1,108.50</u>	
		\$ 1,514.50

/s/ W. Richard Weeks
Road Agent

REPORT OF MOSQUITO CONTROL COMMISSION

The 1977 larvae breeding site survey revealed that the majority of the mosquito breeding occurs on the salt marsh. Therefore, most of the applications of larvicide were concentrated in that area. Abate 4E was the principle larvicide used. Granules were applied on areas with thick vegetative cover.

The Rockingham County Mosquito Control program, again, supplemented our efforts with light traps. They were placed in three positions in Greenland for identification purposes.

In 1979, we plan to cooperate with the Rockingham County Mosquito Project for the most effective program. The chemical aspect of the program will be limited to larviciding. Larviciding will begin in early April and continue until September.

We have contributed funds to the Seacoast Experimental Program and will be investigating permanent mosquito control methods.

/s/ Edith L. Lovering
/s/ Mary T. Silfvenius
/s/ William D. Boulanger

SUMMARY OF MOSQUITO CONTROL 1978 EXPENSES

AMOUNT APPROPRIATED: \$ 3,920.55

AMOUNT EXPENDED:

Michael Morrison	\$ 382.70
Mark Clark	438.76
Rand Ford	453.76
William Morrison	1,058.10
Michael Blanchette	41.15
Exeter Hospital	15.00
Dodge Agway	8.90
Marsh Experimental Project	<u>387.09</u>
	\$ 2,785.46

BUDGET REQUEST FOR 1979:

Labor and Chemicals	\$ 3,280.00
Species Identification	300.00
Alternative Methods Investigation	200.00
Office and Field Supplies	50.00
Insurance	50.00
Gas and Oil	200.00
Medical Tests	<u>15.00</u>
	\$ 4,095.00

POLICE DEPARTMENT REPORT

At this year's town meeting, you will be asked to consider the construction of a Town Centre to house the Town Offices, Police Department and the Fire Department. No one wants to spend their hard earned money on something like this any sooner than they absolutely have to. However, anyone who has had the opportunity, and I'm sure most everyone has, to visit the present facility to conduct either town or police business, is more than aware of what we have to work with in the area of space and privacy.

In early 1976, Congress passed Public Law 93-83 providing for a security and privacy plan for criminal history information. The Department of Justice established that each state implement such a plan that will affect EVERY Police Chief, law enforcement agency and community in New Hampshire.

July 15th, 1976 our Governor enacted Executive Order No. 76-12 which set into motion New Hampshire's Privacy and Security Plan.

Section 402:2 of this law states that: All state, local and county law enforcement agencies shall submit fingerprint cards to the State Police for each individual arrested by their respective departments for any felony or misdemeanor other than motor vehicle offences.

It is not so much that we don't have the finger-printing equipment for the compliance of this law (the 1979 budget allows for this) but, we don't have the necessary room for processing fingerprints.

Section 403:10 of this law requires the State Police, as well as any agency (local police) who receives Criminal History Record Information, SHALL protect this information from unauthorized access, theft, sabotage, fire, flood and other natural or man-made disasters in a reasonable manner. Although we have the use of two locking file cabinets for this purpose, it is difficult to keep our day to day paper work under lock and key every moment. An officer may be working at the desk on a juvenile matter and be called out to an emergency at any moment and not be able to secure his files prior to his leaving. Even when he is not called out, it is very difficult to keep the records the officer is working on from inquisitive eyes of someone walking past the desk.

I am sure that should you or your family have to conduct business of an unpleasant nature with the Police Department, you would not like that information available for any person that might walk by to absorb. On many occasions I have been working on a case at the desk and notice someone standing over my shoulder while waiting his turn to register a motor vehicle. This is not only improper, it is illegal, for both the general public and the Police Department.

RECREATION COMMISSION REPORT

The summer recreation program organized and directed by the Recreation Commission was enjoyed by young and old once again.

Over 130 boys and girls, ages 8 to 15, played on eight teams in Little League, Babe Ruth League and two girls organized softball teams.

The Commission would like to thank all the coaches, managers, game officials and coordinators for their unselfish and devoted time which they gave to us and the children in the Town of Greenland. Without their efforts, we couldn't function. Thank you, and hope to see you all come back in 1979.

Again this year, we held a work day at the field and much was accomplished due to the fathers, coaches and townspeople who gave of their time and effort. The day was a huge success. Thank you all.

The new Babe Ruth baseball field will be in full swing in 1979 and we invite you all to come and see some good baseball action. We are proud of our children and what they stand for. You all come.

There will be work needed to put the finishing touch on the field this year and we hope that you will help when called.

The new Recreation building is finished and will be in use this coming year. We wish to thank all who furnished their time, labor and money to help us put up the building. You won't be sorry.

The town tennis courts used by children and adults once again was a huge success. Each and every year more are taking up tennis. We hope to have an added attraction this year, but you'll have to come and see. As for the NJTL program, it's up in the air for now. We don't know if we will have it this year.

We, the Recreation Commission, want you to know that we are grateful for the confidence the townspeople have shown in us for trying to bring recreation to the children of Greenland. We hope that you will continue to support your children and us in the years to come.

Thank you once again.

Bob Krasko, Chairman
John Haslam
Jan Goeddeke
Wayne Chase
Duncan Brackett

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Thank you once again.

Bob Krasko, Chairman
John Haslam
Jan Goeddeke
Wayne Chase
Duncan Brackett

**TOWN WARRANT
TOWN BUDGET
AND
SUPPLEMENT #1**

TOWN WARRANT 1979

The State of New Hampshire

To the inhabitants of the Town of Greenland in the County of Rockingham in said State, qualified to vote in Town affairs:

You are hereby notified to meet at Greenland Central School in said Greenland on Tuesday, the thirteenth day of March, next at ten of the clock in the forenoon to act upon the following subjects:

ARTICLE 1. To choose all necessary Town Officers for the year ensuing and to cast your ballot on the following questions:

- A. Are you in favor of the adoption of the amendment to the Zoning Ordinance as proposed by petition of voters of this Town Zoning Ordinance as follows:

"To amend the Greenland Zoning Ordinance by changing from a commercial zone to a residential zone the area westerly along the northerly side of Route 101 to its intersection with Tide Mill Road, and accordingly, to amend the Appendix to the Greenland Zoning Ordinance, and likewise amend the Greenland Zoning Map by amending such A-pendix and such Zoning Map by deleting the following provisions thereto:

'Zone Two'

'Commercial District'

'All land on the northerly side of Route 101 to a depth of 500 feet between Tide Mill Road and the existing commercial zone on the northerly side of Portsmouth Avenue at its intersection of Route 151 on the east be deleted from the commercial district and zoned residential.'"

Not recommended by the Planning Board

- B. Are you in favor of adoption of the amendment to the Zoning Ordinance as proposed by petition of voters of this town Zoning Ordinance as follows:

To amend the Greenland Zoning Ordinance by changing the commercial zone along State Route 101 at its intersection with Tide Mill Road and its intersection with State Route 151 and accordingly, to amend the Appendix to the Greenland Zoning Ordinance and likewise amend the Greenland Zoning Map by amending such Appendix and such Zoning Map as follows

1. That paragraph 2 of Zone Two Commercial District in the Appendix which reads: "It shall include all lands

within 500 feet of Portsmouth Avenue beginning at a point 500 feet west of the intersection of Winnicut Road, Bayside Road and Portsmouth Avenue, easterly and northeasterly along Portsmouth Avenue to a point 300 feet southwest of the Railroad Crossing" be deleted in its entirety.

2. That the following paragraph be substituted therefor: "It shall include all lands within 500 feet of Portsmouth Avenue beginning at a point 500 feet west of the intersection of Winnicut Road, Bayside Road and Portsmouth Avenue easterly and northeasterly along Portsmouth Avenue to the Railroad Crossing except that portion of Portsmouth Avenue beginning at the property line between the property of Kenneth R. Peschel and Ruth Brackett on the west and ending at the property line between the property of Ruth Barnes and Stanley Thompson on the east which shall be a residential district which falls within 500 feet of Route 101 at its intersection with Tide Mill Road and its intersection with Route 151 which shall be a residential district."

Not recommended by the Planning Board

C. Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

To amend Article VII, Section 5, Mobile Homes, by making the following additions and deletions:

(1) after the word "installed" add the words: ,"placed or stored"

(2) after the words "occupancy of others", add the words ," nor for any other use including storage in, or of, such unit on any such lot,"

(3) strike the words "the same", and substitute therefor the words: "temporary occupancy by the owner"

(4) strike the word "domicile" from the end of the Section and substitute therefor the word "house."

(5) add a new sentence to read: "The provisions of this section shall not prohibit the storage of not more than one recreational camper vehicle or camper trailer, as distinguished from house trailers and mobile homes designed or adaptable for year round occupancy, on any such lot."

Explanatory note:

The Supreme Court of the State of New Hampshire has recently ruled that the Town Zoning Ordinance regulating mobile homes does not prohibit the indiscriminate placement of unoccupied mobile homes in the town as the ordinance was written. The above proposed changes to Article VII, Section 5 should resolve this situation and properly protect the town.

Recommended by the Planning Board

- D. Are you in favor of the adoption of Amendment No. 4 as proposed by the Planning Board for the town zoning as follows:

To amend the Greenland Zoning Ordinance by adding a new section to Article XXII entitled Licensing Septic Tank/Absorption Field Installers and Regulating Installations.

"Article XXII, Section D"

"Licensing Septic Tank/Absorption Field
Installers and Regulating Installations"

1. Licenses

- A. After the effective date of this ordinance, no person, partnership, corporation, or other entity shall install or repair a septic tank or absorption field without the person in charge of such installation being licensed for the same, by the Town of Greenland, and the installation conforming to the following requirements.
- B. A license shall be issued upon payment of \$1.00 and a demonstration to the Selectmen or their agent, hereinafter known as the "Inspector", that the applicant has a thorough understanding of proper septic tank/absorption field installation procedures.
- C. A license may be withdrawn, when on complaint of the Inspector, the Selectmen find that the license holder either does not understand proper septic/tank absorption field installation procedures or has demonstrated unwillingness or inability to follow such procedures. In order that a license be withdrawn, a public hearing shall be held by the Board of Selectmen at which the licensee shall be entitled to be present with counsel and present a defense.
- C. A license shall be valid for a period of one year.

2. Installation Standards

The septic tank/absorption field construction standards of the State of New Hampshire Water Supply and Pollution Control Commission shall be used as a minimum. In addition, and more particularly:

- A) The design of the system shall be discussed with the Inspector prior to its submission to the State.

- B) If total wastewater flow is less than or equal to 500 gallons, one test pit is required at a representative point within the proposed absorption field. An additional test pit is required for each additional 500 gallons of wastewater flow. The Inspector must be present to witness such tests.
- C) The following vertical distances are required from the bottom of the absorption field to:

	<u>Vertical Distance</u>
Seasonal High Water Table	4 feet
Hard Pan Layer	4 feet
Bedrock	8 feet
	(6 feet with community or municipal water supply)

- D) In the event a pump is used in the system:
1. The sump shall be at least as large as a four foot tile,
 2. The pipe from sump to the distribution box shall not exceed $1\frac{1}{2}$ " diameter;
 3. There shall be no foot valve and the pump shall be set so that the sump can accommodate the entire backflow from the pipe to the sump without starting the pump, or, in the alternative, if the run is lengthy and a foot valve used, a relief hold or a diameter of approximately $\frac{1}{2}$ " shall be placed in such a position that it will drain that portion of the pipe above the frost line;
- E) Mulch hay at 3 bales per 100 square feet shall be used over the stone bed rather than paper or other materials;
- F) Backfilling shall be done in such a fashion that heavy wheeled equipment is not driven over the tile field;
- G) Final slopes on the sides of raised beds shall be 3:1 or less steep.

3. Inspections

1. The Inspector shall at all times have legal access to the site when work is in preparation and progress.
2. The Inspector shall inspect each lot and the work at the following times:

- a. at the time and place at which the pit tests are made;
 - b. prior to placing any construction materials on the absorption field soil surface, or prior to placing any construction materials on fill that is used for a raised subsurface wastewater absorption system;
 - c. after the pipe and stone are installed;
 - d. after the mulch hay is installed;
 - e. after the entire subsurface wastewater absorption system has been backfilled and graded.
3. The Inspector shall be informed by the developer or contractor when construction work on the subsurface wastewater absorption system is to commence.
 4. All of the above shall be noted by the Inspector on a form provided for that purpose.

4. Fees

A fee of \$25.00 shall be charged per system, \$20.00 of which shall be retained by the Inspector for his services, the remainder of the fee collected shall be paid by him to the Town each month.

5. This amendment becomes effective upon its date of passage, March 13, 1979.

- E. Are you in favor of adoption No. 5 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

To amend Article IV, Section 3 by making the following additions: after the words "30 feet" add the words: "as measured from the property line," so that Article IV, Section 3 shall read as follows:

There shall be between the nearest side of any highway and the extreme front or side of any building a yard having a minimum depth of 30 feet as measured from the property line, or at such a distance as shall conform with the existing building line of dwellings within 500 feet on either side, and all dwellings shall be set back at least 20 feet from the side and rear lot lines.

Recommended by the Planning Board

- F. Are you in favor of the adoption of Amendment #6 as proposed by the Planning Board for the Town Zoning Ordinance to rezone, from Residential to Commercial, a parcel of land situated near the dump, including the large gravel pit adjacent to the dump? Tax Map U2-30(1978) Commonly known as "Vickery's Pit".
Recommended by the Planning Board

Explanatory Note:

This proposed amendment was proposed and presented at two public hearings by the Planning Board. At the time of the hearing, there existed no specific proposal for development of the area in question.

On Thursday, February 22nd, a firm proposal was placed before the Planning Board. The proposal is to construct warehouse buildings, the principal access and egress being from Portsmouth Avenue. It is the view of the Planning Board that development as proposed would be an asset to the Town requiring few services.

- G. Are you in favor of adoption of Amendment No. 1 as proposed by the Planning Board for the town building regulations as follows:

To amend Section 6, Paragraph E by adding the following sentence: The minimum overall length of any front, back or side exterior wall of any residential structure shall be 20 lineal feet, so that Section 6, Paragraph E shall read as follows:

Minimum Building Area. Every dwelling unit to be used for a single family shall have a minimum ground floor area of six hundred square feet. The minimum overall length of any front, back or side exterior wall of any residential structure shall be 20 lineal feet.

Recommended by the Planning Board

The polls will open at 10:00 A.M. and will close no earlier than 6: P.M to cast your ballots on Article 1.

ARTICLE 2. To hear the report of the Town Clerk on the results of your ballot in the election of town officers and the disposition of the questions on referendum.

Discussion and action on other articles in the warrant will take place at Greenland Central School on Saturday, March 17th, 1979, in the evening beginning at 8:00 P.M.

ARTICLE 3. To see if the Town will vote to appropriate a sum not to exceed \$400,000.00 for the construction of a Town Centre. Said amount to be raised through the issuance of a bond or serial notes payable one each year under and in accordance with the provisions of the Municipal Finance Act and Amendments thereto, and authorize the Selectmen to issue and negotiate such bonds or notes, and to determine the time and place of payment thereof under such terms and conditions as they deem to be in the best interest of the town.

(Recommended by the Budget Committee)

ARTICLE 4. To fix the salaries of the Town Officers and to raise and appropriate the estimated sum of \$13,910 in payment of salaries and commissions.

(Recommended by the Budget Committee)

ARTICLE 5. To raise and appropriate the sum of money necessary to defray town charges for the ensuing year. The estimated amount for town charges is \$183,181.00.

(Recommended by the Budget Committee)

ARTICLE 6. To see what sum of money the Town will vote to raise and appropriate for the repair and maintenance of highways and bridges. The estimated amount is \$12,000 for summer road work and \$14,000 for winter work.

(Recommended by the Budget Committee)

ARTICLE 7. To see if the Town will vote to authorize the Selectmen to grant a discount on the payment of property taxes. The discount rate to be 3% if paid within 14 days and 1% if paid within 30 days of postmark.

ARTICLE 8. To see if the Town will vote to raise and appropriate the sum of \$224.67 against the State's appropriation of \$1497.81 for Class V road assistance.

(Recommended by the Budget Committee)

ARTICLE 9. To see if the Town will vote to authorize the Selectmen, Road Agent and Planning Board Chairman to accept as town roads any road which may be completed during the year which have been approved by the Town Planning Board, constructed in accordance with required specifications and approved as to construction by the town Road Agent and as to which the land on which such roads are located is duly deeded to the Town. Such approval by the Selectmen, Road Agent and Planning Board Chairman shall be recorded with the Town Clerk.

ARTICLE 10. To see if the Town will vote to raise and appropriate a sum not to exceed \$10,000.00 for the construction of a shed for the storage of road salt.

(Recommended by the Budget Committee)

ARTICLE 11. To see if the Selectmen would be authorized to accept and disburse up to \$10,000 in Federal Funds which is fully funded for employment programs sponsored by the Rockingham-Strafford Manpower Agency, for the calendar year 1979.

(Recommended by the Budget Committee)

ARTICLE 12. To see if the Selectmen would be authorized to accept and disburse up to \$10,000 on behalf of the Weeks Public Library from the Estate of Arthur Peterson.

(Recommended by the Budget Committee)

ARTICLE 13. To see if the Town will vote to raise and appropriate the sum of \$42,000.00 for a solid waste transfer station.

(Recommended by the Budget Committee)

ARTICLE 14. To see if the Town will vote to provide workers' compensation coverage for eligible employees by participating in the New Hampshire Municipal Association Self-Funded Workers' Compensation Program commencing April 1, 1979, and to authorize the Selectmen to take such action in furtherance of this vote as may be necessary.

ARTICLE 15. To see if the Town will vote to raise and appropriate the sum of \$3,635.00 for the installation of a chainlink fence at the Central Ball Field.

(Recommended by the Budget Committee)

ARTICLE 16. To see if the Town will vote to authorize the withdrawal of \$17,903.56 from the Revenue Sharing Fund for the purpose of paying the principal and interest on the 1979 serial note issued for the purchase of the fire truck.

ARTICLE 17. To see if the Town will vote to authorize the Selectmen to borrow money on short term notes in anticipation of taxes.

ARTICLE 18. To see if the Town will vote to raise and appropriate the sum of \$1000 for the survey of the Town bounds between Greenland and North Hampton. Greenland's appropriation to be matched by a like amount from the Town of North Hampton.

(Recommended by the Budget Committee)

ARTICLE 19. To see if the Town will vote to raise and appropriate the sum of \$1000 for the support of Greenland's 275th Anniversary Celebration.

(Recommended by the Budget Committee)

ARTICLE 20. To take any other action that may legally come before the meeting.

Given under our hands and seal this twenty-third
day of February in the year of our Lord, nineteen
hundred seventy-nine.

/s/ Richard H. Rugg
/s/ David L. Richards
/s/ Rance G. Collins

Selectmen of Greenland, N. H.

A True Copy of Warrent-Attest:

/s/ Richard H. Rugg
/s/ David L. Richards
/s/ Rance G. Collins

Selectmen of Greenland, N. H.

Appropriations and Estimates of Revenue for the Ensuing Year January 1
1979 to December 31, 1979.

Budget Committee

	Appropriations Previous Fiscal Year	Recommended 1979	Submitted Without Recommendation
SECTION I			
PURPOSE OF APPROPRIATION			
GENERAL GOVERNMENT:			
Town Officers' Salaries	\$ 13,910.00	\$ 13,910.00	
Town Officers' Expenses	6,000.00	6,500.00	
Election/Registration Exp.	800.00	400.00	
Municipal Expenses	3,780.00	8,700.00	
Town Building	3,000.00	3,000.00	
Town Clock	400.00	400.00	
PROTECTION OF PERSONS and PROPERTY:			
Police Department	39,076.00	43,186.00	
Fire Dept., inc, forest fires	6,697.00	6,900.00	
Care of Trees	550.00	550.00	
Planning/Zoning	900.00	1,000.00	
Animal Control	1,233.00	1,000.00	
Insurance	7,000.00	10,000.00	
Conservation Commission	100.00	100.00	
Mosquito Control	3,920.55	4,095.00	
HEALTH DEPARTMENT:			
Health Department	1,000.00	1,000.00	
Vital Statistics	50.00	50.00	
Town Dump	3,500.00	3,500.00	
Visiting Nurse	2,529.00	2,500.00	
Counseling Service	1,000.00	1,000.00	
Home Health	600.00	800.00	
Newmarket Health Center	100.00	100.00	

Appropriations not to be raised by taxes:

Manpower Program	\$ 10,000.00
Revenue Sharing	<u>17,903.56</u>
	\$ 27,903.56

Estimated
Revenue
Previous
Fiscal Year

Actual
Revenue
Previous
Fiscal Year

Estimated
Revenue
Ensuing
Fiscal Year

SECTION II

SOURCES OF REVENUE:

FROM LOCAL TAXES:

Resident Taxes	\$ 11,000.00	\$ 11,690.00	\$ 11,500.00
National Bank Stock Taxes	20.00	29.85	20.00
Int. on Delinquent Taxes		1,980.04	1,000.00
Resident Tax Penalties		122.00	10.00
Inventory Penalties		542.35	50.00
Land Use Change Tax		5,424.49	2,500.00

FROM STATE:

Meals/Rooms Tax	12,000.00	13,685.78	13,000.00
Interest/Dividends Tax	7,000.00	10,623.52	8,000.00
Savings Bank Tax	2,000.00	3,614.46	2,500.00
Highway Subsidy	11,866.60	11,736.77	12,409.46
Town Road Aid	1,317.54	1,317.54	1,497.81
Reimb. a/c Fighting Forest Fires		624.53	250.00
Reimb. a/c Road Toll Refund		318.01	300.00
Business Profits Tax	450.00	3,817.88	466.00
B & M Fire		235.76	

LOCAL SOURCES, EXCEPT TAXES:

Motor Vehicle Permit Fees	45,000.00	61,856.00	58,000.00
Dog Licenses	1,400.00	1,004.60	850.00
Business Licenses, Permits and Filing Fees	750.00	983.50	750.00
Fines and Forfeits	50.00		
Interest on Deposits	3,500.00	10,300.35	7,000.00
Income from Trust Funds	2,725.00	3,772.61	3,200.00
Sale of Town Property	100.00	209.10	150.00
Bequest to Library			10,000.00
Income from Departments	950.00	1,073.00	950.00

HIGHWAYS & BRIDGES:		
Town Road Aid	\$ 197.63	\$ 224.67
Town Maintenance	28,000.00	26,000.00
Street Lighting	8,200.00	10,000.00
LIBRARY:		
Library	6,710.00	10,190.00
PUBLIC WELFARE:		
Town Poor	3,000.00	3,000.00
Old Age Assistance	4,500.00	4,500.00
PATRIOTIC PURPOSES:		
Memorial Day	100.00	100.00
Armed Services	100.00	100.00
RECREATION	2,450.00	2,950.00
CARE OF PARKS/PLAYGROUNDS	1,500.00	1,500.00
PUBLIC SERVICES ENTERPRISES:		
Cemeteries	4,000.00	4,000.00
UNCLASSIFIED:		
Damages/Legal Expenses	5,000.00	5,000.00
Advertising/Regional Assns.	1,290.00	1,275.00
Employees' Retirement and Social Security	1,745.00	1,935.00
Contingency Fund	750.00	750.00
Audit	2,000.00	2,000.00
Office Equipment	500.00	500.00
County Tax	40,000.00	40,000.00
DEBT SERVICE:		
Principal-long term notes & bonds R S		13,865.00
Interest-long term notes & bonds R S		4,038.56
Interest on temporary loans	600.00	600.00
CAPITAL OUTLAY:		
Chain Link Fence		3,635.00
Manpower Program	10,000.00	10,000.00
Bequest to Library		10,000.00
275th Anniversary		1,000.00
Solid Waste Transfer Station		42,000.00
Town Centre		400,000.00
Salt Shed		10,000.00
Survey: N. Hampton/Greenland Town Line		1,000.00
TOTAL APPROPRIATIONS		\$ 718,854.23

RECEIPTS OTHER THAN CURRENT
REVENUE:

Revenue Sharing	\$ 15,000.00	\$ 14,360.06	\$	
Anti Recession Fund	1,500.00			17,903.56
Federal Sources -				
Manpower & Title IV	11,000.00	552.00		10,000.00
TOTAL REVENUES AND CREDITS	\$ 141,311.60	\$ 159,874.20	\$	162.306.83

PROPOSED AMENDMENTS TO ZONING ORDINANCE

1. Are you in favor of the adoption of Amendment #1 as proposed by petition of the voters of this town to change the zoning on the Northerly side of Route 101 from Tide Mill Road to Route 151 from Commercial to Residential? YES ☐
NO ☐

(NOT RECOMMENDED BY THE PLANNING BOARD)

2. Are you in favor of the adoption of Amendment #2 as proposed by petition of the voters of this town to change the zoning within 500 feet of the intersection of Route 101 and Tide Mill Road, and within 500 feet of the intersection of Route 101 and Route 151 from Commercial to Residential? YES ☐
NO ☐

(NOT RECOMMENDED BY THE PLANNING BOARD)

3. Are you in favor of the adoption of Amendment #3 as proposed by the Planning Board for the town zoning ordinance summarized as follows: YES ☐
NO ☐
TO AMEND ARTICLE VII, SECTION 5 OF THE ZONING ORDINANCE RELATING TO MOBILE HOMES.

(RECOMMENDED BY THE PLANNING BOARD)

4. Are you in favor of the adoption of Amendment #4 as proposed by the Planning Board for the Town of Greenland Zoning Ordinance to enact an ordinance licensing septic tank absorbtion field installers and regulating installations. YES ☐
NO ☐

(RECOMMENDED BY THE PLANNING BOARD)

5. Are you in favor of the adoption of Amendment #5 as proposed by the Planning Board for the town zoning ordinance to amend Article IV, Section 3, relating to front line set back. YES ☐
NO ☐

(RECOMMENDED BY THE PLANNING BOARD)

6. Are you in favor of the adoption of Amendment #6 as proposed by the Planning Board for town zoning ordinance to rezone from Residential to Commercial a parcel of land situated near the dump, including the large gravel pit adjacent to the dump? YES ☐
NO ☐
Tax Map U2-30 (1978) commonly known as "Vickery's Pit".

(RECOMMENDED BY THE PLANNING BOARD)

7. Are you in favor of the adoption of Amendment #1 as proposed by the Planning Board for the town building regulations as follows: YES ☐
NO ☐

To amend Section 6, Paragraph E by adding the following sentence: The minimum overall length of any front, back or side exterior wall of any residential structure shall be 20 lineal feet, so that Section 6, Paragraph E shall read as follows:

Minimum Building Area. Every dwelling unit to be used for a single family shall have minimum ground floor area of six hundred square feet. The minimum overall length of any front, back or side exterior wall of any residential structure shall be 20 lineal feet.

(RECOMMENDED BY THE PLANNING BOARD)

FOR SELECTMAN (Three Years)

Vote For One

Richard H. Rugg _____ ☐

FOR TOWN TREASURER (One Year)

Vote For One

Nathalie Chase _____ ☐

FOR HIGHWAY AGENT (One Year)

Vote For One

W. Richard Weeks _____ ☐

TOWN CLERK-TAX COLLECTOR (Three Years)

Vote For One

Shirley G. Hoonhout _____ ☐

LIBRARY TRUSTEE (One Year)

Vote For One

Ruth H. Murphy _____ ☐
Barbara Parker _____ ☐

LIBRARY TRUSTEE (Three Years)

Vote For One

Frances Black _____ ☐

TRUSTEE OF TRUST FUNDS (Three Years)

Vote For One

Theodore L. Fitzgerald _____ ☐

BUDGET COMMITTEE (One Year)

Vote For One

Maurice M. Murphy _____ ☐
James Rolston _____ ☐

BUDGET COMMITTEE (Three Years)

Vote For Three

James Hyatt _____ ☐
James Kroitzsh _____ ☐
Frank Richards _____ ☐
Robert Steuk _____ ☐

PLANNING BOARD (Three Years)

Vote For Two

Wallace Berg _____ ☐
Morris D. Coberth _____ ☐
David Engel _____ ☐
Lauren Smith _____ ☐

SUMMARY OF RECREATION COMMISSION 1978

Amount Appropriated: \$ 2,450.00

Amount Expended:

Seacoast Girls, 1978 Dues	\$ 40.00	
Seacoast Little League Dues	35.00	
Gallaghers Sport Shop	957.40	
Pete Sargent - Maint.	488.50	
Iafolla	84.12	
Ginn Bros. - Trophies	173.50	
Steve Langton, Labor	40.00	
George Ireland	65.00	
Babe Ruth - Insurance	54.00	
Herb Wilson- Electrical	80.00	
Diamond National	373.68	
Arthur Splaine (steel door)	<u>10.00</u>	\$ 2,401.20

REQUEST BUDGET FOR 1979

Baseball - 7 Teams	\$ 1,000.00
Girl's Softball - 2 Teams	300.00
Tennis	200.00
Groundskeeping:	
Mowing, Little League Field, Town Field, Babe Ruth Field	
Sweeping/Trimming Tennis Courts and raking	1,000.00
Ball Park Mix - Little League Field	200.00
Sign for New Field	50.00
Players Benches for new field (2)	<u>200.00</u>
	\$ 2,950.00

Rollinsford
Stratham
Durham
University of N.H.

Edward F. Jansen, Jr.
W. Douglas Scammon, Sr.
George Crombie
Patrick Miller

Operations Committee
Secretary-Treasurer
Technical Staff Member
Technical Staff Member

/s/ Malcolm J. Chase

By Malcolm J. Chase, P.E.
Chairman

MJC:bb

REPORT OF THE HEALTH OFFICER

During 1978, several site inspections were accomplished, pollution samples were taken and sent to Concord for analysis. All health related problems were resolved and Greenland residents were most cooperative.

Residents having problems or needing advice on public health matters are encouraged to contact the Public Health Officer. He can assist on matters concerned with water, sewage, rubbish and waste, pollution and other hazards to public health.

Wallace Berg
431-5122

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Field, Babe Ruth Field	
Sweeping/Trimming Tennis Courts and	
raking	1,000.00
Ball Park Mix - Little League Field	200.00
Sign for New Field	50.00
Players Benches for new field (2)	<u>200.00</u>
	\$ 2,950.00

Rollinsford
Stratham
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Operations Committee
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/s/ Malcolm J. Chase

By Malcolm J. Chase, P.E.
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Wallace Berg
431-5122

GREENLAND SUMMERFEST COMMITTEE REPORT

The first annual Greenland Summerfest proved to be very successful. In spite of the excessive heat the weekend of July 22, 1978, the various events were well attended. Highlights of the weekend included a historic site bus tour narrated by Greenland's own Paul Hughes, pancake breakfast, bean supper, trade fair in Veteran's Park which included a road race and various events for the younger citizens of the town including a picnic with Sesame Street friends, a parade, folk music concert and a tent dance. It is impossible to name all of the citizens and organizations who worked diligently on the committee to make it a success, but special recognition must be given for their invaluable assistance to the following:

Mr. Ronald Currier
Mrs. Priscilla G. Engel
Dr. and Mrs. Frank Graf
Mr. Frank Patterson
Mrs. Beverly Ralston
Mr. and Mrs. David Richards
Mr. and Mrs. Blaine Schultz
Mr. and Mrs. Clifford Stickney
Mr. and Mrs. Robert Sutherland
Mrs. Bonnie VanWert
Mr. and Mrs. Paul Webber
Mr. and Mrs. John Wolfe
The Greenland Fire Department
The Greenland Community Church Women's Guild
Police Chief Karl Gilbert

The committee used the balance of the Bicentennial Funds, together with the earnings which the committee received from its various activities, to fund the Greenland Summerfest. After all bills were paid, the Greenland Summerfest did make a profit in the sum of \$19.88. Dunking booths and trade fair booths have been constructed which should last for a considerable period of time. Also, there are candles in globes which were used at the tent dance which are also owned by the town which, of course, can be used in the future. The various materials for the booths, together with the table candles, at the present time are stored in

your 1978 Chairman's barn and are, in fact, the property of the town.

It is the recommendation of the Chairman that the Greenland Summerfest be combined with the 275th Anniversary of the Town of Greenland in the year 1979, and that an appropriation of the sum of \$1000 to cover the costs of the expanded Greenland Summerfest to commemorate the 275th Anniversary of the town be made.

It is the further recommendation of the Chairman that the 1979 Committee should determine what events should be added and what events should be deleted from the 1978 program. The Chairmar does feel that the trade fair, children's activities, parade and dance, as well as some historic-type activity should be an annual event. Once again, the Chairman wishes to thank all those who worked so hard to make the first annual Greenland Summerfest such a success.

Respectfully submitted,

/s/ David C. Engel, Chairman

GREENLAND SCHOOL DISTRICT

Greenland, New Hampshire

SCHOOL DISTRICT OFFICERS

SCHOOL BOARD

Herbert Wilson
Jerome Hyatt
John W. Stocker

Term expires 1979
Term expires 1980
Term expires 1981

MODERATOR

Robert L. Steuk

CLERK

Deborah Akerman

TREASURER

Frances Thompson

SUPERINTENDENT OF SCHOOLS

John P. Ball

MINUTES OF

SCHOOL DISTRICT MEETING - March 11, 1978

At a meeting of the Greenland School District held at the Greenland Central School on March 11, 1978, at 8:00 P.M., Moderator, Mr. Robert Steuk, called the meeting to order. The Invocation, which included a eulogy of the late Mr. John Odiorne, was given by Mrs. Edna Weeks. The legal voters present voted on the following articles after the reading of the warrant by Mr. Robert Steuk.

ARTICLE I - Motion was made by Mrs. Muriel Hayden and seconded by Mrs. Deborah Brown that we hear the reports of Agents Auditors, Committees or officers heretofore chosen, and pass any vote relating thereto. Vote in the affirmative.

ARTICLE II - Motion was made by Mr. W. Hermaneau and seconded by Mr. Greg Kendall that the District vote to authorize the School Board to receive and expend on behalf of the District, any or all grants or offers for educational purposes which may now or hereafter be forthcoming from the State of New Hampshire or any agency thereof, or any private agency. Vote in the affirmative.

ARTICLE III - The motion was made by Mr. Jerry Hyatt and seconded by Mr. David Richards that the District continue the operation of buses to transport high school students to and from Portsmouth Senior High School. Estimated cost to be \$10,600 annually, to be offset with revenue received from the selling of student bus tickets. Discussion followed by Mrs. Lipmier and Mr. W. Hermaneau with explanation by School Board Chairman, Mr. Herbert Wilson. Vote in the affirmative.

ARTICLE IV - Motion was made by Mr. Harry Dowling and seconded by Mrs. Deborah Brown that the District vote to raise and appropriate \$705,555, which figure includes the sum of \$10 600 from Article III for the support of schools, for payment of salaries, for obligations of the District; and to authorize the application against said appropriations of such sums as are estimated to be received from the State Equalization Fund together with other income, the School Board to certify to the selectmen the balance between estimated revenue and the appropriation, which balance is to be raised by taxes by the town. Vote in the affirmative.

Mr. Herbert Wilson spoke in recognition of the work done by Mrs. Muriel Hayden during her term as School Board member and the appreciation felt for her work as she retires from the School Board.

Mr. W. Hermaneau requested information of the organization of the new school union. Mr. Herbert Wilson explained the new Supervisory Union #50 which will go into effect on July 1, 1978.

Mr. David Richards made the motion to adjourn, seconded by Deborah Brown.

Officers elected at the Annual Town Meeting held on March 18 1978 at 8:00 P.M. are as follows:

MODERATOR:	Robert Steuk	325	SCHOOL BOARD	Jerry Hyatt	323
	John Brackett	4	(two year term)	Muriel Hayden	3
	Marge Casey	1		Deborah Brown	1
	Sam Shovan	1		Harry Durgin	1

DISTRICT CLERK:	Deborah Akerman	337	TREASURER:	Frances Thompson	342
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SCHOOL BOARD	Jack Stocker	336
(three year term)		

Submitted by: Deborah J. Akerman
School District Clerk

GREENLAND SCHOOL DISTRICT WARRANT

Election Of Officers

1979

The State of New Hampshire

To the Inhabitants of the School District of the Town of Greenland in the County of Rockingham and State of New Hampshire, qualified to vote upon District Affairs:

YOU ARE HEREBY NOTIFIED TO MEET AT THE Greenland Central School IN SAID DISTRICT ON Tuesday, the 13th DAY OF March, 1979 at 10 O'CLOCK IN THE A.M., TO VOTE FOR DISTRICT OFFICERS:

1. To choose a Moderator for the ensuing year.
2. To choose a Clerk for the ensuing year.
3. To choose a Treasurer for the ensuing year.
4. To choose one member of the School Board for three years.

POLLS WILL NOT CLOSE BEFORE 6:00 P.M.

The foregoing procedure calling for election of your District Officers at the Annual Town Meeting is authorized by statute (RSA 197:1-a) and was adopted by the District at its 1966 annual meeting.

GIVEN UNDER OUR HANDS AND SEALS AT SAID Greenland THIS 10th DAY OF February, 1979.

John A. Stocker

Herbert Wilson

Jerome B. Hyatt, Jr.

SCHOOL BOARD

GREENLAND SCHOOL WARRANT - 1979

STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District of the Town of Greenland, qualified to vote in District Affairs:

YOU ARE HEREBY NOTIFIED TO MEET AT THE Greenland Central School IN SAID DISTRICT ON SATURDAY THE 10th DAY OF MARCH, 1979 AT 7:30 P.M. TO ACT ON THE FOLLOWING ARTICLES:

- ARTICLE 1. To hear the reports of Agents, Auditors, Committees or officers heretofore chosen, and pass any vote relating thereto.
- ARTICLE 2. To see if the District will vote to authorize the School Board to receive and expend on behalf of the District, any or all grants or offers for educational purposes which may now or hereafter be forthcoming from the State of New Hampshire or any agency thereof, the United States Government or any agency thereof, or any private agency.
- ARTICLE 3. To see if the Greenland School District will receive and expend as stipulated in the last will and testament of Arthur Allen Peterson, a sum of money not to exceed \$10,000.
- ARTICLE 4. To see if the District will continue the operation of buses to transport high school students to and from Portsmouth Senior High School. Estimated cost to be \$12,600 annually, to be offset with approximately \$9,000 revenue received from the selling of student bus tickets.
- ARTICLE 5. To see what sum of money the District will vote to raise and appropriate for the support of schools, for payment of salaries, for obligations of the District; and to authorize the application against said appropriations of such sums as are estimated to be received from the State equalization fund together with other income, the School Board to certify to the selectmen the balance between estimated revenue and the appropriation, which balance is to be raised by taxes by the Town.
- ARTICLE 6. To transact any further business that may legally come before the meeting.

GIVEN UNDER OUR HANDS AND SEALS AT SAID Greenland THIS 10th DAY OF February, 1979.

John A. Stocker

Herbert Wilson

Jerome B. Hyatt, Jr.
SCHOOL BOARD

BUDGET OF THE SCHOOL DISTRICT
OF GREENLAND, N. H.

	Code	Approved Budget 1978-79	School Bd. Budget 1979-80	Budget Com. Recommended 1979-80
ADMINISTRATION				
Salaries	110	595.00	620.00	620.00
Contracted Services	135	830.00	730.00	730.00
Other Expenses	190	1,165.00	700.00	700.00
INSTRUCTION				
Salaries	210	241,374.00	248,600.00	248,600.00
Textbooks	215	4,043.00	3,914.00	3,914.00
Library & A.V. Materials	220	2,303.00	2,179.00	2,179.00
Teaching Supplies	230	9,142.00	10,232.00	10,232.00
Contracted Services	235	330.00	3,325.00	3,325.00
Other Expenses	290	19,892.00	20,116.00	20,116.00
ATTENDANCE SERVICES	300	10.00	10.00	10.00
HEALTH SERVICES	400	7,548.00	7,097.00	7,097.00
TRANSPORTATION	500	35,730.00	30,982.00	43,582.00
OPERATION OF PLANT				
Salaries	610	15,251.00	16,034.00	16,034.00
Supplies	630	2,200.00	2,200.00	2,200.00
Contracted Services	635	855.00	955.00	955.00
Heat	640	8,600.00	9,400.00	9,400.00
Utilities	645	7,655.00	7,975.00	7,975.00
MAINTENANCE OF PLANT	700	4,355.00	3,855.00	3,855.00
FIXED CHARGES				
Employee Retirement & FICA	850	21,322.00	29,805.00	29,805.00
Insurance	855	20,303.00	19,609.00	19,609.00
SCHOOL LUNCH & SPEC.MILK	900	9,000.00	40,219.00	40,219.00
STUDENT BODY ACTIVITIES	1000	2,650.00	3,735.00	3,735.00
CAPITAL OUTLAY				
Sites	1265	10.00	10.00	10.00
Buildings	1266	10.00	10.00	10.00
Equipment	1267	678.00	1,446.00	1,446.00
DEBT SERVICE				
Principal of Debt	1370	5,000.00	5,000.00	5,000.00
Interest on Debt	1371	1,275.00	1,105.00	1,105.00

OUTGOING TRANSFER ACCOUNTS
IN STATE

Tuition	1477.1	260,670.00	278,137.00	278,137.00
Supervisory Union Exp.	1477.3	18,562.00	18,950.00	18,950.00

EXPENDITURES TO OTHER

THAN PUBLIC SCHOOLS	1479	<u>4,197.00</u>	<u>20,450.00</u>	<u>20,450.00</u>
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TOTAL APPROPRIATIONS		\$ 705,555.00	\$ 787,400.00	\$ 800,000.00
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ESTIMATED REVENUES

REVENUES & CREDITS AVAILABLE
TO REDUCE SCHOOL TAXES

Approved
Revenues
1978-79

School Bd.
Budget
1979-80

Budget
Committee
1979-80

UNENCUMBERED BALANCE	\$	34,639.00	\$	30,000.00	\$	30,000.00
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REVENUE FROM STATE SOURCES

Sweepstakes	10,958.00	7,000.00	7,000.00
School Building Aid	1,474.00	3,000.00	3,000.00
Foster Children Aid	600.00	400.00	400.00
Vocational Transportation	1,037.00	1,037.00	1,037.00
Education of Handicapped Children	-0-	9,300.00	9,300.00

REVENUE FROM FEDERAL SOURCES

School Lunch & Special Milk	9,000.00	9,000.00	9,000.00
PL 874 (Impacted Area)	14,000.00	14,000.00	14,000.00
PL 89-10 (ESEA) Title I & IV	15,200.00	15,150.00	15,150.00

LOCAL REVENUE EXCEPT TAXES

High School Transportation	10,600.00	8,000.00	8,000.00
Food Service	-0-	31,000.00	31,000.00

TOTAL SCHOOL REVENUES & CREDITS	97,508.00	127,887.00	127,887.00
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DISTRICT ASSESSMENT	608,047.00	659,513.00	672,113.00
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TOTAL APPROPRIATIONS	\$ 705,555.00	\$ 787,400.00	\$ 800,000.00
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REMAINING DEBT

Principal

\$ 35,000.00

Last Payment

1985-86

NEW HAMPSHIRE STATE DEPARTMENT OF EDUCATION
DIVISION OF ADMINISTRATION
CONCORD

Greenland
District

REPORT OF SCHOOL DISTRICT TREASURER

for the
Fiscal Year July 1, 1977 to June 30 1978

Return Original to State Department of Education Prior to July 15, 1978

SUMMARY

Cash on Hand July 1, 1977 (Treasurer's bank balance).....	62,568.87
Received from Selectmen (Include only amounts actually received)	
Current Appropriation.....	549,786.26
Deficit Appropriation.....	
Balance of Previous Appropriations.....	
Advance on New Year's Appropriation.....	
Revenue from State Sources.....	37,127.68
Revenue from Federal Sources.....	19,730.46
Received from Tuitions.....	
Received as income from Trust Funds.....	
Received from Sale of Notes and Bonds (Principal only).....	
Received from Capital Reserve Funds.....	
Received from all Other Sources.....	7,177.66
TOTAL RECEIPTS.....	613,876.97
TOTAL AMOUNT AVAILABLE FOR FISCAL YEAR (Balance & Receipts).....	676,445.84
LESS SCHOOL BOARD ORDERS PAID.....	634,806.97
BALANCE ON HAND JUNE 30, 1978 (Treasurer's Bank Balance).....	41,638.87

July 14, 1978

/s/ Frances Thompson
District Treasurer

REPORT OF GUIDANCE COUNSELOR

As the new Counselor at Greenland Central School, I have been very busy this fall. Idealistically, I set goals and worked out group activities for each grade. When the first flurry of activity settled, I found that there were many other important things that, though tedious, had to be done and my best made plans were put aside.

Crisis intervention has always taken precedence in my office. When a student, teacher, or parent has a pressing need, all other things can wait. Often this comes in direct relation to a family problem and requires further conferences with parent, physician, or some other agency.

Regular weekly therapy has been offered to those students who need it. Several students have been seen regularly as a part of their individual educational plan. Many others are seen on a self-referral basis.

Much of my time has been spent reading, interpreting and implementing Public Law 94-142 which deals with the handicapped student. I have made an effort to find pre-school students who are physically or educationally handicapped. The pupil placement team has reviewed the student population and we have recorded approximately 30 students who need individual programming. Working with parents, teachers, and related specialists, plans for these students have been written and are in progress.

Working in close cooperation with Dot Shattuck, the school nurse, has been a helpful experience as we try to view the whole child. We have worked together on several chronic cases. She also helped me set up a Girls Diet Group.

Seacoast Counseling Service has worked closely with me during the fall to set up groups in Grades 1, 5, and Junior High. I hope that more such groups can be started in the spring.

During November and December, I have tried to prepare myself to take over as Project Manager for Title I. During this spring we will evaluate and requote the project in order to continue the fine work of our project tutors as they work individually and in small groups to help our students read up to their potential. I will need the help of interested parents as I begin this new venture.

It has been a great experience for me to be a part of the team at Greenland Central School. Students and staff alike have responded well to suggestions and together much has been accomplished. The educational process here is healthy, and I'm glad to have been a part of it.

Mary Anne MacKenzie
Guidance Counselor

1-12-79

REPORT OF SCHOOL NURSE

1978-79 has been a busy productive year. On September 19 and 22, with the help of the Greenland Juniors, a health screening of every child at Greenland Central School was held. In two days a height, weight, vision, blood pressure, and dental check was recorded on each child's health record.

All health records have been brought forward to current status on each child. Immunizations have been updated with much help from the parents, and a report of same was sent to Concord at their request. Tine tests were given to all the staff and the results were 100% negative.

On November 27, 28 and 29, Mrs. Doris Body and Miss Nancy Davis of the Board of Dental Health in Concord, came to the school. Grades 1 through 6 were instructed in proper brushing and in the use of the flouride swish. The swish was carried out in the classroom by the teachers once a week thereafter. Over 120 children took part in the program.

Physicals for sports were given on October 4, 1978. Next year we will try to have the physicals immediately after school opens. Parents who do not wish the physical for their child to be done at school are requested to have their child examined by their own physician in August before school opens.

The pre-school vision and hearing testing for all children ages 4 through 6 will be held on March 30, 1979, at the Central School. The Greenland Juniors once again will conduct this testing. Again, I appreciate their assistance.

My sincere thanks to everyone for their help in making this a happy, healthy year for everyone at Greenland Central School.

Respectfully submitted,

Dorothy Shattuck
School Nurse

PRINCIPAL'S REPORT

Greenland School opened its doors on September 6th for the 1978-79 school year with 310 students, down three over 1977-78. There has been an increase in the number of students from age 1 to age 5, as shown by the October 1978 census. This reverses the trend of last year. The long range outlook for both the elementary and high school shows a slight increase each year.

During the summer there were several maintenance projects completed. The gym windows were replaced with blocks and the remaining windows were replaced with steel frames and plexiglas. A fan was added for ventilation. The original building had a facelift on all trim and windows. Both the 1957 and 1965 addition windows were repainted and painted. New basketball backboards were installed at the rear of the building.

Greenland School had several new personnel at the start of the year. Jan Routley, former Title I Educational Assistant, replaced Evelyn Arey. Mark Blythe took over the grade 7-8 science position from Norman Breault who resigned. Winston Gouzoules is filling in for Nancy Fortier in grade 7-8 social studies while she is on maternity leave this year. Mary Anne MacKenzie took over the duties of Counselor from Virginia Holder, and Dorothy Shattuck joined the staff as our full-time nurse. Bonnie Van Wert joins Roselee Stocker in the Library, replacing Barbara Parker. Nancy Emerson joined the Title I staff as Sharon Marchi has left the area.

Last June we had three retirements from Greenland School, Virginia Holder, Barbara Parker, and Evelyn Arey. They will all be greatly missed. Their dedication to education could never be questioned. It is hoped they will enjoy their earned retirement.

Since last July 1, Greenland, New Castle, Newington, and Rye have operated a Union #50. A union-wide Staff Development Plan has been developed and sent to the State for approval. A union-wide committee is presently meeting to work on the State Accountability Plan. With cooperation among all towns, the new Union has the potential to effectively improve the education of all the districts' students.

This fall Greenland's grades 6-8 participated in the Seacoast League in Soccer and Field Hockey for the first time. The girls tied for the league championship with an 8-1-1 record. The boys played well, but succeeded in only tying one game and losing ten. The experience was beneficial and many students participated in sports for the first time.

The entire staff is involved in curriculum study in all areas. The study began last year and should be completed at the end of next year. The curriculum study is working right in the State mandated program of Accountability.

The Greenland PTA, under the leadership of Jackie Dame, President, has purchased two spotlights and extension cords for the stage. These lights were used at our Christmas Concert and really lighted up all areas of the stage better than ever before. A Christmas Santa's Workshop was very successful. A Bruins hockey game has been scheduled again this year. Our thanks to Mrs. Dame, parents and officers: Sandy Pace, Vice-President, Judy Freddette, Secretary, and Jan Pingel, Treasurer.

The Greenland student Association has sponsored a school dance, sold school bags, and sponsored two successful family roller skating nights at Happy Wheels. The money raised helped purchase outside basketball equipment and spring baseball and softball equipment. The Association is planning a trip to the Red Sox game and a flea market in April.

The custodial staff, under the supervision of Roland Watson, continues to do an excellent job maintaining the building. Mr. Watson has excellent support from Ralph LaRose and Andrew Taylor.

The cafeteria continues to serve excellent meals while keeping the price low. This is due to Edith Telles, Manager, Arlene Katsonos, Paula Sargent, and Ruth Carder. These people maintain the program inexpensively because each handles several jobs that elsewhere additional personnel are hired. A well-done to them all.

The staff at Greenland School wishes to thank the PTA, Greenland Juniors, Board of Selectmen, Police and Fire Departments, School Board, volunteers, and parents for their continued support of all programs at the School. We are supported by each of the above in our quest to provide the best education for each student at Greenland Central School.

Philip H. Rowe, Principal

SUPERINTENDENT'S SALARY SHARE

The following figures show the State's Share of the Superintendent's salary and the proportionate share paid by each school district in Supervisory Union No. 50 for 1978-79:

State's Share	\$ 2,500
Greenland	5,211
New Castle	1,620
Newington	6,446
Rye	<u>10,723</u>
	\$26,500

TO THE SCHOOL BOARD & CITIZENS OF GREENLAND

It gives me a great deal of pleasure to be able to report to you that the Greenland Central School is offering a sound educational program and that the students in attendance at your school are receiving the basic knowledge necessary for the continuance of their education. You are well aware that not all those in attendance can be classified as "A" students but you can also be assured that each one is given the opportunity to learn to the fullest extent possible. The educational program is geared to take into consideration all levels of ability and to provide for each a meaningful learning experience based on his capabilities.

The students going from Greenland to Portsmouth High School are able to successfully compete academically with similar students from the city and the surrounding towns. It is also good to report that the students from Greenland, more than any other district within the Supervisory Union, take advantage of regional vocational high schools. More and more we hear of the need for technicians rather than for those with a general education. I would predict that vocational education will become a greater force in the secondary education of your children in the near future than it has in the past.

Over the past six years the programs, both academic and extracurricula, have expanded and more offerings given. It is the type of educational program that is of direct benefit to the student. To provide the expanded program is a reflection of the interest and cooperation which has been shown by the faculty and administration. It is their concern for each student and the willingness to help that make your school a good place in which to learn.

The reports from the High School indicate that the Greenland students are doing well in their classwork. Many are taking advantage of the extensive extracurricula programs offered at the School. The Central School's expanded program in athletics has been directly responsible for helping many to be able to compete in those programs. For many years this was not true and many students from your community were denied participation because of the lack of background fundamentals which were needed but not given at the elementary school level. Everyone is in competition with others during their lifetime. It is good that you are offering the chance to become competitive.

It has been a pleasure to serve as your Superintendent. It has been enjoyable to work with the staff of the School, your Principal, and the School Board, trying to constantly improve the education of the students of Greenland.

Respectfully submitted,

John P. Ball, Superintendent

TABLE I
GREENLAND PUPILS
Total Enrollment October 1, 1978

GRADES	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Central School	0	37	37	33	42	38	47	36	40	0	0	0	0	310
Sacred Heart	0	0	0	0	0	0	0	2	1	0	0	0	0	3
St. Patrick	0	0	0	0	0	0	1	0	0	0	0	0	0	1
Lady Isle	3	3	1	2	2	0	1	3	2	0	0	0	0	17
Portsmouth High										31	48	36	36	151
St. Thomas										3	5	2	3	13
Dover Vocational										0	0	2	1	3
Phillips Exeter										0	1	1	0	2
Berwick Academy								1	1	1	0	1	0	4
Coe-Brown										0	0	1	0	1
Governor Dummer										0	1	0	0	1
Great Bay	2													2
Portsmouth Spec. Ed.	2													2
TOTAL	4	3	40	38	35	44	38	49	42	44	35	55	43	510
Comparison 10/3/77	7	3	46	36	41	38	47	43	42	39	53	50	46	527

TABLE II

GREENLAND CENTRAL SCHOOL

Statistics for Ten Years ending June 30, 1978

School Year	Wks in Year	Boys	Girls	Total Pupils	Average Member-ship	Average Absence	Average Attendance	Percent of Attendance
1968-69	38	173	175	348	307.5	12.2	319.7	96.2
1969-70	38	188	186	374	327.6	15.0	342.6	95.6
1970-71	38	183	170	353	333.1	14.7	318.6	95.6
1971-72	38	177	158	335	318.5	14.8	333.4	95.5
1972-73	38	178	171	349	338.3	12.9	327.4	96.2
1973-74	37	172	177	349	334.2	13.1	321.1	96.1
1974-75	38	167	180	347	337.1	11.0	326.1	96.7
1975-76	38	161	157	318	315.2	10.8	304.4	96.6
1976-77	38	169	166	335	319.8	10.6	309.2	96.7
1977-78	38	154	160	314	311.6	13.7	297.9	96.0

TABLE III

GREENLAND CENTRAL SCHOOL

Perfect Attendance for Entire Year 1977-78

Kimberly Akerman	Michael Lowery
Gail Bourassa	David Mattson
Jean Cots **	Timothy Oliver
John Cots **	Diana Sargent
Michael Courchene	Kimberly Snook
Kristin Gowen *	Jeffrey Wilbur *
Allison Hayden ***	Jodi Wood
Jane Kern	

* Perfect attendance for 2 years

** Perfect attendance for 3 years

*** Perfect attendance for 4 years

GREENLAND CENTRAL SCHOOL
1978-79
Teachers & Staff

	<u>Grade</u>
Sharon Musselman	1
Janet Routley	1
Kathleen Bean	2
Catherine Hennessy	2
Jari Ford and	
Carol Ott	3
Janet Whitehouse	3
Louise Clements	4
Janice Whittemore	4
Sheila Horace	5
Carol Poirier	5
Jane Bashaw	6
Marjorie O'Shaughnessy	6
Mark Blythe, Science	7-8
Winston Gouzoules, Social Studies	7-8
Florence Hudson, Math	7-8
Arline Snowden, English	7-8

Sharon Collins, Speech Therapist
Carol Leach, Art
Anne MacKensie, Counselor & Title I Director
Stanley Maddock, Physical Education
Sandra Pelton, Reading Specialist
Dorothy Shattuck, Nurse
Alexis Zaricki, Music

Philip Rowe, Principal
Margaret Pinsonneault, Secretary

Aides

Karen Baker, Title I
Nancy Emerson, Title I
Carol Leach, Teacher Aide
Marcia Rowe, Title I/Physical Therapist
Roselee Stocker, Library Aide
Anne Truesdale, Title I
Bonnie Van Wert, Library Aide

Cafeteria

Ruth Carder
Arlene Katsanos
Paula Sargent
Edith Telles, Manager

Custodians

Ralph LaRose
Andrew Taylor
Roland Watson

-----BIRTHS REGISTERED IN THE TOWN OF GREENLAND FOR THE YEAR ENDING DECEMBER 1978-----

DATE	NAME	PLACE	SEX	MOTHER	FATHER
Apr 23*	Kyle Douglas Zechel	Dover	M	Nancy Arlene Peltz	William Douglas Zechel
May 26*	Kevin Gary Prince	Portsmouth	M	Lorraine Marie Peltz	Gary Herman Prince
Jan 20	Nicole Marie Tarazewich	Portsmouth	F	Susan Beatrice	Joseph Nicholas Tarazewich
Feb 25	Darcy Anne Rolston	Exeter	F	Laurel Ann Pinney	David Andrew Rolston
Mar 08	Michael Scott Smith	Portsmouth	M	Loretta Joy Mullen	Steven Lyle Smith
Mar 31	William Francis Aubertine Jr	Portsmouth	M	Paula Jean Pepin	William Francis Aubertine
Apr 06	Michael Christian DiSalvo	Exeter	M	Wendye Marie Wood	William Joseph DiSalvo
Apr 06	Matthew Thomas DiSalvo	Exeter	M	Wendye Marie Wood	William Joseph DiSalvo
Apr 19	Conor James Cragin	Exeter	M	Sandra Katherine Koski	Charles Richard Cragin Jr
Apr 30	Lisa Marion Weeks	Portsmouth	F	Sherry Lee Lord	William Richard Weeks Jr
Jun 09	Charles Edgburg Ireland, III	Portsmouth	M	Joyce Estelle Mason	Charles Edgburg Ireland
Jun 10	Katie Marie Grassi	Portsmouth	F	Lucinda Gayle Adair	Frank Aldo Grassi
Jun 26	Kira Kathleen Maddock	Portsmouth	F	Kathleen Ann Gaidmore	Stanley Bruce Maddock
Jul 03	Brian Andrew DiPietro	Portsmouth	M	Kathleen Ann Trowell	Andrew Pat DiPietro
Jul 07	Brandie Rose Jabre	Portsmouth	F	Patricia Lola Mattingly	Shakrallah Chester Jabre
Jul 11	Katherine Anna Jezsu	Portsmouth	F	Jane Louise Mortoly	John William Jezsu
Jul 12	Shelly Lynn Pokorny	Portsmouth	F	Carol Ellen Covert	Robert Ernest Pokorny
Jul 20	Kelly Lynn Gittlein	Portsmouth	F	Joan Carol Kuchey	Jerome Alexander Gittlein
Jul 30	Heather Jean Kroitzsh	Exeter	F	Jean Priscilla Roy	James Richard Kroitzsh
Aug 15	Susan Lee Stowe	Exeter	F	Sandra Jane Goldie	Albert Page Stowe III
Aug 18	Evan Shea Owens	Portsmouth	M	Julie Marie Owens	Robert William Owens
Sep 02	Robyn Ruth Badeau	Portsmouth	F	Kathi Louise Gurl	Edward Jay Badeau
Oct 04	Jamie Lynn Thomits	Portsmouth	F	Ilya --- Wuelper	Albert Raymond Thomits Jr
Nov 02	Nathan James Szydlo	Portsmouth	M	Linda Irene Crum	David James Szydlo
Dec 01	Erin Elizabeth Philbrick	Exeter	F	Nancy Helene Czachor	Philip Allen Philbrick
Dec 02	Kathleen Anne Hussey	Portsmouth	F	Charlotte Ann Reynolds	Robert Michael Hussey
Dec 17	Peter Almborg Nelson	Portsmouth	M	Joyce Seron Bailey	Joel Peter Nelson
Dec 31	Aaron Francis Olejarz	Portsmouth	M	Susan Rebecca Augusto	Frank --- Olejarz Jr

* 1977 births

-----DEATHS REGISTERED IN THE TOWN OF GREENLAND FOR THE YEAR ENDING DECEMBER 1978-----

Date	Place of	Name	Age	Marital Status	Fathers Name	Mothers Name (Maiden)
Jan 12	Greenland	Albert J Macey	65	M	Felix Macey	Emma Rickert
Jan 12	Portsmouth	Hattie May Hollie	90	W	Benjamin Witham	Emma Willey
Feb 10	Portsmouth	Harold Thomas Gove	52	M	Harold E Gove	Marie Kilcullen
Feb 10	Brentwood	Helen M Fitzgerald	77	M	Harry D E Oliver	Sarah --- Johnson
Feb 24	Portsmouth	Paul B Johnson	54	M	Paul C Johnson	Alice McCabe
Mar 05	Exeter	John Murray Odiorne	73	M	Chester E Odiorne	Ellen Richards
Apr 06	Portsmouth	Audrey Lucille Spencer	78	M	Stephen Dodd	Julia M Nale
May 21	Laconia	Elaine Ellen Street	27	S	Everett A Street Jr	Dorothy Brackett
Aug 08	Portsmouth	Emma F Perkins	88	W	George A Coleman	Evelyn Brooks
Aug 18	Greenland	Jennie B Street	80	W	Harold A Hansen	Anna --- Johnson
Sep 06	Exeter	Timothy Evans	66	M	Charles S Evans	Lois Motimer
Nov 23	Exeter	Willard Rowell Page	69	M	Walter D Page	Alice Foss
Nov 25	Greenland	Esther M Beals	83	W	Charles H Brackett	Fannie Lamprey
Dec 05	Exeter	Edna Billings Hatch	71	W	Stephen Billins	Eliza Allen
Dec 09	Portsmouth	James A Forti	60	M	Frank Forti	Frances Torchi

-----MARRIAGES REGISTERED IN GREENLAND FOR THE YEAR ENDING DECEMBER, 1978-----

DATE	NAME	PLACE OF BIRTH	NAME OF PARENT	PLACE OF MARRIAGE	OFFICIANT
Feb 04	Peter Robert Hartley and Pamela Ann Gove	NJ Mass	Robert E Hartley Margaret Thelma Brown Harold Gove Margaret Yarnel	Portsmouth	David P Morley Priest
Feb 04	Thomas Edward Holmes and Noreen Mary Staples	Mo NH	Lemuel Cady Marilynn Ellierbrake Alvey W Staples Catherine Leary	Rye	Walter H Liff Justice of Peace
Mar 17	Charles Francis Montgomery and Patricia Ann Terry	Mass Exeter	James E Montgomery Valentine Soares Carlton P Terry Mary McDonald	Newfields	Elizabeth Hankin Justice of Peace
Apr 01	Rolan Matthew Rister and Karen Anne Girard	Ohio Japan	Robert Rister Betty Jean Schmidt Joseph Henry R Girard Irene Louise Provencher	Portsmouth	Robert B Whalen Priest
May 20	Gregory Michael Bertics and Patricia Ann Weston	Ill NH	Frank Gregory Bertics Ina Bobrovnichy James Robert Weston Irene Alice St Hilaire	Greenland	John P Potter Minister
May 20	Michael A Royer and Patricia A Yergeau	NH Japan	Unknown Anita Royer Joseph Yergeau Elaine Dearborn	Portsmouth	Thomas Savage Priest
Jun 03	Paul Girard Power Jr and Sheryl Lynn Downs	Mass Japan	Paul G Power Sr Ruth Goss James S Downs Jr Catherine Beckwith	Greenland	John P Potter Minister
Jun 17	Michael J Griffin and Joanne Pinney	Mass NH	John K Griffin Ruth Lewin Richard B Pinney Jane Arendt	Greenland	John P Potter Minister
Jun 30	Frank Edward White and Carolyn Gertrude Weeks	NB NH	James E White Mabel C Williams G Newton Weeks Edna Batchelder	Greenland	John P Potter Minister

Jul 01	Loren Marc Smith and Colleen M John	Mass Vt	Leland O Smith Margaret Herron William Madore Isabel Perkins	Keene	Raymond G. Putman Clergyman
Jul 08	Bruce G Rolston and Debra A Gauthier	NH NH	Parker A Rolston Elizabeth Jackson Roger Gauthier	Greenland	John P Potter Minister
Jul 15	Gregory David Driscoll and Patty Jean Ruggles	NH Calif	Marilyn York John F Driscoll Lorraine A Frennette Robert Baker Sr Betty Jo Brown	Portsmouth	Charles W Strausser Chaplain
Aug 26	James Scott Miller and Lucinda Hutchinson Coombs	Me Mass	Robert N Miller Sylvia Richardson Richard W Coombs Mary J Loneragan	Greenland	Martin P Loneragan Justice of Peace
Aug 26	Herbert G Novell and Denise L Katsanos	NH NH	Herbert L Novell Martha E Quandt Flordo Katsanos Arlene Ames	Portsmouth	Fr Isaiah Chronopoulos Priest
Sep 09	Thomas James Brackett and Alison Ruth LaPage	NH Mass	John R Brackett Helen Haigh Wilbur F LaPage Elizabeth Ring	Greenland	John P Potter Minister
Sep 10	David James Bourassa and Debra Ann Robinson	NH NH	Frederick H Bourassa Jr Priscilla Ann Dame Neil H Robinson Nancy Lee Dufresne	Greenland	John P Potter Minister
Sep 23	Christopher Irving Jenness and Cheryle Jayne Boisvert	NH NH	William R Jenness Priscilla Volkmann Alfred R Boisvert Barbara Wentworth	Portsmouth	Robert F Cole Priest
Nov 24	Mark Franklin Jewell and Elizabeth Claire Tobey	Tenn Mass	Carl A Jewell Margaret Rollins John B Tobey Elizabeth Finney	Rye	Edward R Woiccek Justice of Peace
Dec 12	Howard Robert Heidenstrom and Deborah Ann Van Etten	NY NY	Howard J Heidenstrom Eleanor M Matson Kenneth R Van Etten Audrey M McAndrews	Durham	P E O'Donnell Justice of Peace

Dec 16	Billy Scritchfield Jr and Chystal Lee Ellis	Mass Me	Billy Scritchfield Arlene B Devoss Edward G Ellis Lois Bowers	Milton	Milton A Johnson Jr Minister
Dec 12	Robert Nathan Tibbetts and Janet Louise Sewall	Mass Me	Chester A Tibbetts Barbara L Morrel Elmer M Sewall Barbara Gillespie	Greenland	John W Neff Minister



State of New Hampshire
Department of Revenue Administration
Concord, 03301

Lloyd A. Price
Commissioner

MUNICIPAL SERVICES DIVISION
FREDERICK E. LAPLANTE
Director

January 18, 1979

Mr. Richard H. Rugg, Chairman
Greenland Board of Selectmen
Town Hall
Greenland, New Hampshire 03840

Gentlemen:

We are pleased to inform you that we have approved the audit of your independent auditor, Mr. Irene R. Lebel, CPA, of the Town of Greenland for the year ended December 31, 1977, pursuant to R.S.A. 71-A:20.

We feel that the Town of Greenland should be commended for engaging a Certified Public Accountant to audit your records and want to remind you of your responsibility to publish his management letter as required by R.S.A. 71-A:20.

Sincerely yours,

Robert L. Vachon, CPA
Assistant to the Commissioner
for Municipal Affairs

RLV:b

cc: Mr. Irene R. Lebel, CPA

TOWN OF GREENLAND

REPORT OF COMMENTS AND RECOMMENDATIONS
for the year ended December 31, 1977

Appendix A

Fronce R. Lebel
Certified Public Accountant

54 Court Street - Portsmouth, New Hampshire 03801

603 436-8110

Selectmen
Town of Greenland
Greenland, New Hampshire

Gentlemen:

I have examined the financial statements for the Town of Greenland, New Hampshire, for the year ended December 31, 1977 and have issued my report thereon dated November 8, 1978. As part of my examination, I made a study and evaluation of the Town's system of internal accounting control to the extent I considered necessary to evaluate the system as required by generally accepted auditing standards. Under these standards, the purposes of such evaluation are to establish a basis for reliance on the system of internal accounting control in determining the nature, timing, and extent of other auditing procedures that are necessary for expressing an opinion on the financial statements and to assist the auditor in planning and performing his examination of the financial statements.

My examination of the financial statements was made for the purposes set forth in the paragraph above and accordingly would not necessarily disclose all weaknesses in the system because it was based on selective tests of the accounting records and related data. As a result of this limited review, I have certain recommendations which are included herein for your consideration. I wish to emphasize that these recommendations resulted from a limited review of your controls and procedures and thus a more detailed study may be warranted.

Fronce R. Lebel

Selectmen
Town of Greenland
Greenland, New Hampshire

General Ledger

At present the town does not maintain a general ledger, but only the books of original entry. I would recommend that the town consider the use of a general ledger.

In governmental accounting a prime area of concern is in the budgetary process, and in insuring that expenditures and encumbrances get charged to the budget of the proper period. This process is made clearer if there exists one place where the summary of all activity is posted, instead of going to several different books which may only show one type of activity.

The use of a general ledger serves this purpose. A general ledger is a book which shows the financial position of the entire entity because regularly (i.e. monthly) the books of original entry are summarized and posted to the general ledger.

Another benefit of the use of a general ledger is that it allows for more information to be included than if just the books of original entries are maintained. As events occur that effect prior entries, these prior entries can be adjusted so as to show the proper entry; taxes receivable can be set up when the tax warrant comes out; a control of cash and cash items is set up since cash per book can be reconciled to cash in the bank. These are just a few of the benefits of a general ledger.

Payroll Reporting

It would appear that the town is in violation of federal reporting requirements. While it is recognized that fees paid to elected officials are not subject to social security and unemployment taxes, all such fees in excess of \$600 should be reported on Treasury Department (IRS) Form 1099 - Miscellaneous.

Tax Warrants

Detailed records should be kept reconciling the amount of taxes to be raised as authorized by the state to the amount of such taxes included in the selectmen's warrant to the tax collector. These records should include the taxpayer's name and reason for any changes thereon.

Trust Funds

Records have not been maintained by the town for each perpetual care fund individually, but rather in the aggregate. Pursuant to RSA 31:21 the town is required to keep records of each perpetual care fund individually, not only as to the amount of principal in each fund (which is also available in town records) but also, as to the accumulated amount of revenues earned and expenses paid by each fund.

Selectmen
Town of Greenland
Greenland, New Hampshire

It would appear that the solution to this problem would entail going back to 1909, when the first perpetual care fund was given, and reconstructing the activity. This process would be quite expensive and cannot be guaranteed to give a satisfactory solution because of the availability of records for preceding years.

I would like to recommend that a meeting be held between the parties involved; namely, town officials and trustees, town council, the State Municipal Division, and this office, to discuss what possible alternatives the town has to arrive at a solution to the problem.

School District Advances

At present the town has advanced \$30,317 to the school district over a period of 3 years. This arises when the town pays over to the school district an amount in excess of the state-set district assessment.

It would appear that the town has two possible alternatives to collect this money. The first is to have the school district pay back the advances. The second is for the town to get permission from the state to underpay the district assessment.

The comments contained herein are intended to give you an overview of my observations as to areas that need improvement. I would be pleased to discuss these comments with you or to perform a more detailed systems review. Should you have any questions, please do not hesitate to call.

At this point, I wish to thank the town officials, especially Mrs. Shirley Hoonhout, Mrs. Edna Weeks, and Mr. Duncan Brackett, for their assistance, cooperation, and courtesies in the course of my audit work.

Portsmouth, New Hampshire
November 8, 1978

TOWN OF GREENLAND
Greenland, New Hampshire

REPORT ON EXAMINATION OF FINANCIAL STATEMENTS
AND SUPPLEMENTAL DATA
for the year ended December 31, 1977

TOWN OF GREENLAND, NEW HAMPSHIRE

FINANCIAL STATEMENTS

for the year ended December 31, 1977

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Irene R. Lebel
Certified Public Accountant

54 Court Street - Portsmouth, New Hampshire 03804
603 436-8110

Selectmen
Town of Greenland,
New Hampshire

I have examined the financial statements of the General Fund, Revenue Sharing Fund, and Trust Funds of the Town of Greenland, New Hampshire, listed in the foregoing table of contents, as of December 31, 1977 and for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as I considered necessary in the circumstances.

The Town has not maintained a record of its general fixed assets, and accordingly a statement of general fixed assets, required by generally accepted accounting principles, is not included in the financial report.

The Town has not maintained records of revenues and expenditures of each individual perpetual care fund, but rather on all perpetual care funds collectively as explained in Note D in the Notes to the Financial Statements of the Trust Funds.

In my opinion, subject to the effects, if any, on the financial statements of the Cemetery Trust Funds due to the above limitation, the financial statements of the General Fund, Revenue Sharing Fund, and Trust Funds of the Town of Greenland, New Hampshire, referred to in the first paragraph present fairly the financial position of those funds at December 31, 1977 and the results of operations of such funds in conformity with generally accepted accounting principles which, except for changes described in Note 3 of the General Fund to which I concur, have been applied on a basis consistent with that of the preceding year.

Irene R. Lebel

November 8, 1978

TOWN OF GREENLAND, NEW HAMPSHIRE
GENERAL FUND - BALANCE SHEET
DECEMBER 31, 1977

ASSETS

Cash - Unrestricted	\$ 379,894
Cash - Restricted (Capital Reserve)	12,810
Uncollected Taxes - 1976 Resident	30
Uncollected Taxes - 1977 Property	104,554
Uncollected Taxes - 1977 Resident	1,030
Unredeemed Taxes - 1975 Levy.	377
Unredeemed Taxes - 1976 Levy.	12,174
School District Taxes - Advanced(Note 2).	<u>30,317</u>
 Total Assets	 <u>\$ 541,186</u>

LIABILITIES AND FUND BALANCE

LIABILITIES

School district tax payable (Note 2).	\$ 452,286
 Total Liabilities	 <u>\$ 452,286</u>

FUND BALANCE

Appropriated (Note 3):	
Municipal Complex.	2,500
Capital Reserve.	<u>12,810</u>
Total Appropriated	<u>15,310</u>
Unappropriated.	<u>73,590</u>
 Total Fund Balance	 <u>88,900</u>
 Total Liabilities and Fund Balance	 <u>\$ 541,186</u>

See Accompanying Notes To Financial Statements.

TOWN OF GREENLAND, NEW HAMPSHIRE
GENERAL FUND
STATEMENT OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1977

	<u>APPROPRIATED</u>	<u>UNAPPROPRIATED</u>	<u>TOTAL</u>
BALANCE AS PREVIOUSLY REPORTED, December 31, 1976	\$ 423,281	\$ 55,400	\$ 478,681
Prior Period Adjustment (Note 3)	<u>(395,634)</u>	<u>10,000</u>	<u>(385,634)</u>
BALANCE AS RESTATED, December 31, 1976	27,647	65,400	93,047
Excess expenditures and encum- brances over revenues		(4,147)	(4,147)
Appropriated expenditures of current year	1,000	(1,000)	
Expenditures from special appropriations	(14,000)	14,000	
Interest earned on appropriated balance	<u>663</u>	<u>(663)</u>	<u> </u>
BALANCE, December 31, 1977	<u>\$ 15,310</u>	<u>\$ 73,590</u>	<u>\$ 88,900</u>

See. Accompanying Notes To Financial Statements.

TOWN OF GREENLAND
GENERAL FUND
STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1977

	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>ACTUAL OVER (UNDER) ESTIMATED</u>
REVENUE:			
Taxes:			
Property Tax	\$ 673,547	\$ 673,547	
Resident Tax	12,130	12,130	
Discounts, Abatements	<u>(13,648)</u>	<u>(16,243)</u>	(2,595)
	672,029	669,434	(2,595)
Licenses, Permits, Fees:			
Licenses, Filing Fees	400	1,915	1,515
Auto registration permits	33,000	50,205	17,205
Dog tax revenue	<u>750</u>	<u>955</u>	<u>205</u>
	34,150	53,075	18,925
Intergovernmental Revenue:			
Business Profits Tax	3,634	3,636	2
Rooms and meals tax	13,685	13,685	
Interest and dividends tax	8,397	8,397	
Savings bank tax	2,629	2,629	
Highway subsidy	7,343	7,343	
LEAA Grant	3,700	3,855	155
BOR Grant	15,000		(15,000)
Manpower	15,000		(15,000)
Title II	1,000	539	(461)
Dept. of Public Works, Highways	<u>1,313</u>	<u>1,313</u>	
	71,701	41,397	(30,304)
Other Revenues:			
Interest & penalties -			
current tax levy	2,923	2,929	6
Interest on deposits	4,000	4,351	351
Income from Trust Funds	1,725	2,400	675
Income from Departments	550	1,159	609
Fines, forfeits	100	95	(5)
Rent, Sale of Town Property	100	510	410
National bank stock tax	20	30	10
Other	<u>5,000</u>	<u>4,842</u>	<u>(158)</u>
	14,418	16,316	1,898
Total Revenues	\$ 792,298	<u>\$ 780,222</u>	<u>\$ (12,076)</u>
Appropriation of General Fund			
Balance for expenditures	<u>11,000</u>		
Total	<u>\$ 803,298</u>		

See Accompanying Notes to Financial Statements.

TOWN OF GREENTAND, NEW HAMPSHIRE
GENERAL FUND - STATEMENT OF GENERAL GOVERNMENTAL
EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS
FOR THE YEAR ENDED DECEMBER 31, 1977

	Budgeted Appropriation	Expenditures	Encumbrances	Unencumbered Balance
General government:				
Town officers' salaries	\$ 13,622	\$ 13,481		\$ 141
Town officers' and office expenses	6,750	7,120		(370)
Election and registration	300	317		(17)
Town buildings maintenance	2,900	3,023		(123)
	<u>23,572</u>	<u>23,941</u>		<u>(369)</u>
Protection of persons and property:				
Police department	33,828	35,536		(1,708)
Fire department	6,476	5,016		1,460
Care of trees	550	541		9
Animal control	1,080	1,055		25
	<u>41,934</u>	<u>42,148</u>		<u>(214)</u>
Public health and welfare:				
Health department	3,375	3,375		475
Town dump	3,500	3,025		1,573
Old age assistance	4,500	2,927		2,216
Town poor	3,000	784		750
Great Bay School	750			21
Vital statistics	50	29		5,035
	<u>15,175</u>	<u>10,140</u>		
Highways and bridges:				
Summer maintenance	14,000	9,738		4,262
Winter maintenance	14,500	18,668		(4,168)
Street lighting	6,500	6,287		213
Driveway permits	-	95		(95)
TRA	1,510	1,510		
	<u>36,510</u>	<u>36,298</u>		<u>212</u>
Culture and recreation:				
Library	4,400	4,400		484
Parks	1,500	1,016		278
Recreation	2,710	2,432		65
Patriotic	175	175		
Conservation commission	125	60		827
	<u>8,910</u>	<u>8,083</u>		

See Accompanying Notes To Financial Statements.

(continued)

TOWN OF GREENLAND, NEW HAMPSHIRE
 GENERAL FUND - STATEMENT OF GENERAL GOVERNMENTAL
 EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS
 FOR THE YEAR ENDED DECEMBER 31, 1977

	Budgeted Appropriation	Expenditures	Encumbrances	Unencumbered Balance
Debt service:				
Interest on tax anticipation note	\$ 600	\$ 1,266		\$ (666)
Capital reserve	<u>1,000</u>			<u>1,000</u>
Capital outlay:				
Office equipment	500	493		7
Refuse containers	1,620	1,620		
Lights, penetrator - police cruiser	600	591		9
Central ballfield	15,000	25,159		(10,159)
BOR funds	15,000			15,000
Municipal complex	<u>14,000</u>	<u>14,000</u>		
	<u>46,720</u>	<u>41,863</u>		<u>4,857</u>
Other:				
Manpower	15,000			15,000
Title II	1,000			1,000
Insurance	4,400	5,211		(811)
Refuse study	2,200	1,540		660
Mosquito control survey	1,975	1,923		52
Damages and legal	4,500	6,570		(2,070)
Cemetaries	3,800			
Regional associations and advertising	1,290	1,308		(18)
Audit	2,000			2,000
Employees' retirement, social security	1,276	1,519		(243)
Planning and zoning	900	681		219
Contingency	750			
Refunds and abatements	<u>39,091</u>	<u>5,500</u>		<u>(5,500)</u>
		<u>28,802</u>		<u>10,289</u>
County tax	<u>40,000</u>	<u>42,042</u>		<u>(2,042)</u>
School tax (Note 2)	<u>549,786</u>	<u>97,500</u>	<u>452,286</u>	
TOTAL	<u>\$ 803,298</u>	<u>\$ 332,083</u>	<u>\$ 452,286</u>	<u>\$ 18,929</u>

See Accompanying Notes To Financial Statements.

TOWN OF GREENLAND, NEW HAMPSHIRE
GENERAL FUND
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1977

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Fund Accounting

The diverse nature of governmental operations and the necessity of determining compliance with legal provisions requires modification of accounting systems commonly used by commercial enterprises. Rather than establishing a single unified set of accounts to record and summarize all financial transactions, the accounts of the Town are organized on the basis of funds, each of which is considered a separate entity with self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures, including obligations and transfers.

All funds included in the financial statements are reported on the modified accrual basis. Under the modified accrual basis of accounting, revenues are recorded when received in cash except in cases where they are both measurable and available and therefore are resources which may be appropriated. Expenditures are recorded when certain goods or services are received and actual liabilities are incurred.

Fixed Assets

The Town does not maintain a record of its general fixed assets and accordingly a statement of general fixed assets, required by generally accepted accounting principles, is not included in the financial report. Expenditures for capital assets are charged off in the year acquired.

2. SCHOOL DISTRICT TAXES

The school district maintains its books on a fiscal basis with a year ending on June 30. At June 30, 1977 the Town had overpaid its 1976 District Assessment as determined by the State by \$20,317. In reviewing the State set District Assessment and the amounts the Town turned over to the school district, it was discovered that the Town had also overpaid its 1975 District Assessment by \$10,000, bringing the total advance to the school district to \$30,317.

On the current year's assessment of \$549,786 the Town had remitted \$97,500, bringing the current year's assessment payable to \$452,286.

These Notes are an Integral Part of These
Financial Statements.

(continued)

TOWN OF GREENLAND, NEW HAMPSHIRE
GENERAL FUND
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1977

3. ADJUSTMENT TO PRIOR PERIOD FUND BALANCE FOR ACCOUNTING POLICY CHANGE

Appropriated fund balance for December 31, 1976, was restated by reducing it by \$395,634. This was done to encumber the school district tax payable at that time. In accordance with generally accepted accounting principles, under the modified accrual basis of accounting, expenses are recorded when the actual liability is incurred.

Unappropriated fund balance for December 31, 1976, was restated to include the \$10,000 advance made to the school district with the 1975 assessment as explained in Note 2 above.

These Notes are an Integral Part of These
Financial Statements.

TOWN OF GREENLAND, NEW HAMPSHIRE
REVENUE SHARING FUND
BALANCE SHEET
DECEMBER 31, 1977

ASSETS

Cash	<u>\$ 11,492</u>
Total Assets	<u><u>\$ 11,492</u></u>

FUND BALANCE

Unappropriated Fund Balance	<u>\$ 11,492</u>
Total Fund Balance	<u><u>\$ 11,492</u></u>

STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 1977

	<u>Unappropriated</u>	<u>Appropriated</u>	<u>Total</u>
Beginning Fund Balance, 12/31/76	\$ 10,789	\$ 2,516	\$ 13,305
Excess expenditures over revenue	(1,813)		(1,813)
Expenditure of appropriated balance	<u>2,516</u>	<u>(2,516)</u>	
Balance 12/31/77	<u><u>\$ 11,492</u></u>	<u><u>-0-</u></u>	<u><u>\$ 11,492</u></u>

See Accompanying Notes to Financial Statements.

TOWN OF GREENLAND, NEW HAMPSHIRE
REVENUE SHARING FUND
STATEMENT OF REVENUE AND EXPENDITURES
ESTIMATED AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1977

	<u>Estimated</u>	<u>Actual</u>	<u>Actual Over/(Under) Estimated</u>
Revenues:			
Entitlement Funds	\$ 13,910	\$ 13,799	\$ (111)
Interest		<u>814</u>	<u>814</u>
Total Revenue	\$ 13,910	<u>\$ 14,613</u>	<u>\$ 703</u>
Appropriation of Fund			
Balance for Expenditures	<u>2,516</u>		
	<u>\$ 16,426</u>		
		<u>Appropriated</u>	<u>Expenditures</u>
Expenditures:			
Weeks Public Library		\$ 10,000	\$ 10,000
Police cruiser		3,910	3,910
Reassessment		<u>2,516</u>	<u>2,516</u>
		<u>\$ 16,426</u>	<u>\$ 16,426</u>

See Accompanying Notes to Financial Statements.

TOWN OF GREENLAND, NEW HAMPSHIRE
FEDERAL REVENUE SHARING FUND
NOTE TO FINANCIAL STATEMENT
DECEMBER 31, 1977

The federal revenue sharing fund balance at December 31, 1977 was unappropriated. Pursuant to the State and Local Fiscal Assistance Act of 1972, the funds received under each entitlement period must be spent, appropriated, or obligated within a twenty-four month period from the end of that entitlement period.

These Notes are an Integral Part of These
Financial Statements.

TOWN OF GREENLAND, NEW HAMPSHIRE
TRUST FUNDS
BALANCE SHEETS
DECEMBER 31, 1977

	<u>CEMETARY FUNDS (NOTE D)</u>	<u>LIBRARY FUNDS</u>	<u>SIDEWALK FUND</u>	<u>SCHOOL FUND</u>	<u>TOTAL ALL FUNDS</u>
<u>ASSETS</u>					
Cash	\$ 10,815	\$ 895	\$ 1,365	\$ 1,000	\$ 14,075
Marketable Securities-At Cost (Mkt. \$47,268) Note C	<u>32,009</u>	<u>21,411</u>	<u>-</u>	<u>-</u>	<u>53,420</u>
Total Assets	<u>\$ 42,824</u>	<u>\$ 22,306</u>	<u>\$ 1,365</u>	<u>\$ 1,000</u>	<u>\$ 67,495</u>
<u>FUND BALANCES</u>					
Restricted & Non-expendable Principle	\$ 38,904	\$ 21,411	\$ 1,000	\$ 1,000	\$ 62,315
Unrestricted & Expendable Revenue	<u>3,920</u>	<u>895</u>	<u>365</u>	<u>-</u>	<u>5,180</u>
Total Fund Balances	<u>\$ 42,824</u>	<u>\$ 22,306</u>	<u>\$ 1,365</u>	<u>\$ 1,000</u>	<u>\$ 67,495</u>

See Accompanying Notes to Financial Statements.

TOWN OF GREENLAND, NEW HAMPSHIRE
TRUST FUNDS
STATEMENT OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1977

	<u>CEMETARY FUND</u>	<u>LIBRARY FUND</u>	<u>SIDEWALK FUND</u>	<u>SCHOOL FUND</u>	<u>TOTAL ALL FUNDS</u>
Fund Balance, January 1, 1977	<u>\$ 40,523</u>	<u>\$ 22,403</u>	<u>\$ 1,382</u>	<u>\$ 1,000</u>	<u>\$ 65,308</u>
REVENUES:					
Interest	335	15	75	55	480
Dividends	1,908	1,291			3,199
Town Appropriation (net)	1,400	4,400			5,800
Town Contingency		750			750
Sale of Lots	400				400
Fines, Collections, Gifts	60	238			298
Capital Gains	349	275			624
Perpetual Care Funds	<u>800</u>				<u>800</u>
Total Revenues	<u>\$ 5,252</u>	<u>\$ 6,969</u>	<u>\$ 75</u>	<u>\$ 55</u>	<u>\$ 12,351</u>
EXPENDITURES:					
Labor, Salaries	\$ 2,388	\$ 2,704			\$ 5,092
Repairs, Renovations		1,278	92		1,370
Materials, Supplies	563	157			720
Utilities		1,452			1,452
Books, Magazines		1,251			1,251
Insurance		224			224
Transfer to School Dept.				55	55
Total Expenditures	<u>\$ 2,951</u>	<u>\$ 7,066</u>	<u>\$ 92</u>	<u>\$ 55</u>	<u>\$ 10,164</u>
Fund Balance, December 31, 1977	<u>\$ 42,824</u>	<u>\$ 22,306</u>	<u>\$ 1,365</u>	<u>\$ 1,000</u>	<u>\$ 67,495</u>

See Accompanying Notes to Financial Statement

TOWN OF GREENLAND, NEW HAMPSHIRE
TRUST FUNDS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1977

A. Trust Funds at December 31, 1977 comprise the following:

1. Cemetery Funds: Established by numerous donors in the form of perpetual care funds for the purpose of maintaining burial lots.
2. Library Funds: Established by various donors for the purpose of purchasing books, supplies, and building maintenance of the Weeks Public Library.
3. Sidewalk Fund: Established by bequest for the purpose of maintaining the sidewalk within 200 feet of the Weeks Public Library.
4. School Fund: Established by bequest for the purpose of defraying costs to the school department.

B. BASIS OF ACCOUNTING

The Trust Funds of the Town of Greenland have maintained their records on the accrual basis of accounting.

C. INVESTMENTS

Investments, recorded at cost, consist of the following:

<u>Cemetery Funds:</u>	<u>Cost</u>	<u>Market</u>
Mutual Funds		
Value Line Income Fund	\$ 4,372	\$ 3,045
Puritan Fund	8,919	10,411
Keystone B-4	5,925	4,703
Keystone K-1	5,774	4,299
National Securities Dividend Fund	6,860	5,248
Mass Investors Trust	159	167
	<u>\$ 32,009</u>	<u>\$ 27,873</u>

Library Funds:

Mutual Funds		
Puritan Fund	\$ 7,297	\$ 8,518
Keystone B-4	4,848	3,848
Keystone K-1	4,725	3,519
National Securities Dividend Fund	4,411	3,374
Mass Investors Trust	130	136
	<u>\$ 21,411</u>	<u>\$ 19,395</u>

These Notes are an Integral Part of These
Financial Statements.

(continued)

TOWN OF GREENLAND, NEW HAMPSHIRE
TRUST FUNDS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1977

CEMETERY PERPETUAL CARE FUNDS

Pursuant to RSA 31:21 individual records of funds received need to be maintained. Records were available to ascertain the corpus balance of each individual perpetual care fund and that corpus has not been invaded as a whole. However, current town records are not available as to accumulated earnings and expenditures for each individual fund.

These Notes are an Integral Part of These
Financial Statements.

GREENLAND SCHOOL DISTRICT

REPORT ON EXAMINATION OF FINANCIAL STATEMENTS
for the year ended June 30, 1978

R. R. BERGERON
CERTIFIED PUBLIC ACCOUNTANT

Appendix B

GREENLAND, NEW HAMPSHIRE SCHOOL DISTRICT
ANNUAL FINANCIAL STATEMENTS
for the year ended June 30, 1978

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General Fund:	
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Statement of Revenues and Expenditures	3 - 4
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Statement of Changes in Fund Balance	5
Statement of Revenues and Expenditures	5
Long-Term Debt Group of Accounts:	
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Schedule of Bonds Payable	6
Notes to Financial Statements	7

R. R. Bergeron
Certified Public Accountant

507 State Street
Portsmouth, New Hampshire 03801
603 436-1313

The School Board of
the Greenland School District
Greenland, New Hampshire 03801


Gentlemen:

I have examined the financial statements of the various funds and group of accounts of the Greenland School District for the year ended June 30, 1978, listed in the foregoing table of contents. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as I considered necessary in the circumstances. The financial statements of the Greenland School District for the year ended June 30, 1977, were examined by other auditors whose report dated December 13, 1977, expressed an unqualified opinion on all funds except the special revenue fund (lunch program fund).

The Greenland School District has not maintained a record of its general fixed assets, and accordingly a statement of general fixed assets, required by generally accepted accounting principles, is not included in the financial report.

In my opinion, the financial statements listed in the aforementioned table of contents, other than the financial statements of the special revenue fund, present fairly the financial position of the various funds of the Greenland School District at June 30, 1978, and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

In my opinion, the accompanying statements of the special revenue fund listed in the aforementioned table of contents present fairly the assets and liabilities of such fund of the Greenland School District at June 30, 1978, arising from cash transactions, and its revenues collected and expenditures paid during the year then ended, on a basis consistent with that of the preceding year.


R. R. BERGERON

October 16, 1978
Portsmouth, New Hampshire

GREENLAND SCHOOL DISTRICT
GENERAL FUND
BALANCE SHEET
June 30, 1978

ASSETS

Cash	\$ 41,639
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LIABILITIES, RESERVES, AND FUND BALANCE

Reserve for encumbrances	\$ 7,000
Fund balance	<u>34,639</u>
	<u>\$ 41,639</u>

GREENLAND SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF CHANGES IN FUND BALANCE
for the year ended June 30, 1978

Fund Balance, July 1, 1977	\$ 62,569
Deduct excess of actual expenditures over actual revenues	(20,930)
Deduct reserve for encumbrance	<u>(7,000)</u>
Fund Balance, June 30, 1978	<u>\$ 34,639</u>

See accompanying notes to these statements.

GREENLAND SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
for the year ended June 30, 1978

	<u>Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
REVENUES:			
Local Sources:			
1977-78 Taxes	\$ 614,453	\$ 549,786	\$ (64,667)
Transportation	---	6,782	6,782
Other	200	288	88
State Sources:			
Sweepstakes	13,000	7,298	(5,702)
School building aid	3,000	3,000	---
Area vocational school aid	---	1,232	1,232
Foster children aid	600	1,040	440
Other	1,037	1,394	357
Federal Sources:			
Public Law 874	---	19,730	19,730
School lunch and milk program	9,000	9,333	333
Public Law 89.10 (ESEA)	14,000	13,831	(169)
Sale of School Property	---	163	163
	<u>655,290</u>	<u>613,877</u>	<u>(41,413)</u>
EXPENDITURES:			
Administration			
Salaries	595	595	---
Contracted services	730	1,000	270
Other	1,145	813	(332)
Instruction			
Salaries	220,260	219,152	(1,108)
Textbooks	3,129	2,885	(244)
School library	2,679	2,632	(47)
Supplies	7,850	7,743	(107)
Contracted services	300	263	(37)
Other	16,769	15,436	(1,333)
Attendance Services			
Salaries	10	---	(10)
Health Services			
Salaries	8,036	7,086	(950)
Other	100	87	(13)
Pupil Transportation			
Contracted services	33,342	34,816	1,474
Operation of Plant			
Salaries	14,684	14,320	(364)
Supplies	2,200	2,541	341
Contracted services	915	724	(191)
Heating	8,000	8,189	189
Utilities	6,625	6,114	(511)
Other	---	---	---

See accompanying notes to these financial statements.

GREENLAND SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
for the year ended June 30, 1978
(Continued)

	<u>Budget</u>	<u>Actual</u>	Over (Under) <u>Budget</u>
Maintenance of Plant			
Equipment replacement	\$ 1,600	\$ 2,121	521
Equipment repairs	700	1,640	940
Contracted services	1,389	1,230	(159)
Building repairs	3,220	4, 408	1,188
Fixed Charges			
Retirement and payroll taxes	19,490	19,234	(256)
Insurance	18,390	16,183	(2,207)
School Lunch and Milk Program			
Federal monies	9,000	9,773	773
Student Body Activities			
General	2,600	2,450	(150)
Capital Outlay			
Sites	10	---	(10)
Equipment and buildings	1,236	1,314	78
Debt Service			
Addition to school	10,000	10,000	---
Interest			
Addition to school	1,530	1,530	---
Outgoing Transfers			
Tuition	255,359	221,948	(33,411)
Supervisory Union No. 52	12,387	12,387	---
Supervisory Union No. 50 rent	---	1,024	1,024
Other Expenditures	7,010	3,772	(3,238)
Encumbrance	---	1,397	1,397
Total Expenditures	<u>671,290</u>	<u>634,807</u>	<u>(36,483)</u>
Budgetary increase (decrease)	<u>\$ (16,000)</u>		<u>\$ (4,930)</u>
Excess of actual expenditures over actual revenues		<u>\$ 20,930</u>	

See accompanying notes to these financial statements.

GREENLAND SCHOOL DISTRICT
SCHOOL LUNCH PROGRAM FUND
BALANCE SHEET
June 30, 1978

Cash	<u>\$ 2,200</u>
Fund balance	<u>\$ 2,200</u>

GREENLAND SCHOOL DISTRICT
SCHOOL LUNCH PROGRAM FUND
STATEMENT OF CHANGES IN FUND BALANCE
for the year ended June 30, 1978

Fund balance, July 1, 1977	\$ 1,921
Add excess of revenues over expenditures	<u>279</u>
Fund balance, June 30, 1978	<u>\$ 2,200</u>

GREENLAND SCHOOL DISTRICT
SCHOOL LUNCH PROGRAM FUND
STATEMENT OF REVENUES AND EXPENDITURES
for the year ended June 30, 1978

REVENUES:

Lunch and milk sales	\$ 17,691
Snack bar sales	1,983
Reimbursements	10,750
Interest	<u>51</u>
Total Revenues	<u>30,475</u>

EXPENDITURES:

Food purchases	\$ 12,895
Milk purchases	4,016
Snack bar purchases	1,260
Supplies	647
Salaries	10,315
Payroll taxes	635
Miscellaneous	<u>428</u>
Total Expenditures	<u>30,196</u>

Excess of revenues over expenditures	<u>\$ 279</u>
--------------------------------------	---------------

See accompanying notes to these financial statements.

GREENLAND SCHOOL DISTRICT
LONG-TERM DEBT GROUP OF ACCOUNTS
BALANCE SHEET
June 30, 1978

ASSETS

Amount to be provided for retirement of long-term debt	<u>\$ 40,000</u>
1965 School District bonds payable - 3.40%	<u>\$ 40,000</u>

GREENLAND SCHOOL DISTRICT
LONG-TERM DEBT GROUP OF ACCOUNTS
SCHEDULE OF BONDS PAYABLE
June 30, 1978

Description	Original Issue	Bond Principal			Interest Paid
		Balance July 1, 1977	Payments	Balance June 30, 1978	
3.40%-Elementary School Addition	\$160,000 August 15, 1965	\$50,000	\$10,000	\$40,000	\$1,530
Due in 1979 and later years:		Principal	Interest	Total	
Year end June 30, 1979		\$ 5,000	\$ 1,275	\$ 6,275	
Year end June 30, 1980		5,000	1,105	6,105	
Year end June 30, 1981		5,000	935	5,935	
Year end June 30, 1982		5,000	765	5,765	
Year end June 30, 1983		5,000	595	5,595	
Year end June 30, 1984		5,000	425	5,425	
Year end June 30, 1985		5,000	255	5,255	
Year end June 30, 1986		5,000	85	5,085	
		<u>\$40,000</u>	<u>\$ 5,440</u>	<u>\$45,440</u>	

See accompanying notes to these financial statements.

GREENLAND SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
for the year ended June 30, 1978

A fiscally independent department of the Town of Greenland, New Hampshire, the Greenland School District is an autonomous entity with separate accountability and reporting for funds received and disbursed.

As of June 30, 1978 the Greenland School District was one of five constituent members of Supervisory Union #52, Portsmouth, New Hampshire. As of July 1, 1978 the Greenland School District became one of four constituent members of Supervisory Union #50.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies employed in the preparation of these financial statements.

Fund Accounting

The diverse nature of governmental operations and the necessity of determining compliance with legal provisions requires modification of accounting systems commonly used by commercial enterprises. Rather than establishing a single unified set of accounts to record and summarize all financial transactions, the accounts of the School District are organized on the basis of funds and account groups, each of which is considered a separate entity with self-balancing accounts that comprise its assets, liabilities, reserves, fund balance, revenues and expenditures.

Budgetary Accounting and Appropriations

General governmental revenues and expenditures accounted for in the General Fund are controlled by a budgetary accounting system in accordance with various legal requirements which govern the School District's operations.

Appropriations in the general fund are recorded when a liability has been incurred for goods and services received. Commitments for goods and services to be received are recognized as segregated reserves of budgetary appropriations and accordingly are carried forward until expended.

Basis of Accounting

The accounts of the special revenue fund are maintained and reported on a cash basis. The accounts of the general fund and the long-term debt account group are maintained and reported on the modified accrual basis.

Under the modified accrual basis of accounting, revenues are recorded when received in cash except in cases where they are both measurable and available and therefore are resources which may be appropriated. Expenditures, except for interest on general long-term debt which is recorded when it becomes due, are recorded when certain goods or services are received and actual liabilities are incurred.

R. R. Bergeron
Certified Public Accountant

507 State Street
Portsmouth, New Hampshire 03801
603 436-1313

October 23, 1978

Greenland School Board
Greenland, New Hampshire 03801

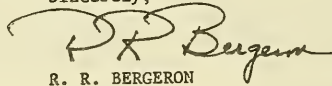
Gentlemen:

I have completed my examination of the financial statements of the Greenland School District for the year ended June 30, 1978. My examination was conducted in accordance with generally accepted auditing standards and procedures, and accordingly included such tests of the accounting records as I considered necessary.

The only area which warranted any attention was in the cash management area. During the year, an average monthly balance of \$26,000 was maintained in a non-interest bearing checking account. It is my understanding that this situation has been corrected by the substitution of a "NOW" checking account which bears interest at the same rate as a regular savings account.

I wish to express my appreciation to Mr. John Ball, Mrs. Leona Turgeon, and the other employees at the Supervisory Union No. 50 office, and to Mrs. Frances Thompson, District Treasurer, for the cooperation and courtesies extended to me during the course of my audit work.

Sincerely,


R. R. BERGERON

RRB:lcw

NOTES

TO CALL
EMERGENCY NUMBERS

-----0-----

POLICE DEPARTMENT
1-800-582-7177

FIRE DEPARTMENT
436-5553

EARLE'S AMBULANCE SERVICE
439-1667

Bulk Rate
Postage Paid
Permit No. 2

RESIDENT
GREENLAND, N. H.

03840